132-501

TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1888.

No. ~~264~~ 91

FREDERICK MULLER AND ADOLPH JACOBS, ASSIGNEES OF GOLDSAL & COMPANY, PLAINTIFFS IN ERROR,

vs.

ANTHONY B. NORTON, ANTOINE JOSEPH GOUFFLE, AND JOHN WESLEY HEDRICK.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF TEXAS.

FILED SEPTEMBER 25, 1886.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1888.

No. 364.

FREDERICK MULLER AND ADOLPH JACOBS, ASSIGNEES OF GOLDSAL & COMPANY, PLAINTIFFS IN ERROR,

vs.

ANTHONY B. NORTON, ANTOINE JOSEPH GOUFFLE, AND JOHN WESLEY HEDRICK.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF TEXAS.

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JUDD & DETWEILER, PRINTERS, WASHINGTON, MARCH 12, 1889.

a In the United States Circuit Court for the Fifth Judicial Circuit and Northern District of Texas, Holding Sessions at Dallas.

Be it remembered that at a regular term of the United States circuit court for the fifth judicial circuit and northern district of Texas, begun and held at Dallas for the December term, A. D. 1883, to wit, on the first Monday, it being the 3rd day, of December, A. D. 1883, when and where, among others, the following proceedings were had, to wit:

1 UNITED STATES OF AMERICA,
Dallas County, State of Texas:

In the Circuit Court of the United States for Northern District of the State of Texas, at Dallas, Dallas County, Texas.

To the hon. judge of said court:

The petition of Frederick Muller and Adolph Jacobs, assignees of Louis Goldsal & Co., both of whom are citizens of the State of Texas, and reside in Grayson county, in said State of Texas, which county is in this district, complaining of Anthony B. Norton and Antoin Joseph Gouffe, both of whom are citizens of the State of Texas, and reside in Dallas county, in said State of Texas, and John Wesley Hedrick, who is a citizen of the State of Texas, and resides in Parker county, in said State of Texas. Defendants respectfully shows unto your honor that the said Anthony B. Norton was, on the 6th day of March, A. D. 1882, and for about three months thereafter, the duly appointed, qualified, and acting marshal of the United States for the northern district of the State of Texas; that on the 2nd day of April, 1879, the said Anthony B. Norton was appointed by the President of the United States of America to the said office of marshal for the said northern district of the State of Texas; that the said Anthony B. Norton qualified as such marshal, and on the 24th day of December, 1881, he, the said Anthony B. Norton, with the two defendants, Antoine Joseph Gouffe and John Wesley Hedrick, as his sureties, executed and delivered to
2 the proper authorities his official bond, whereby the said defendants, Anthony B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick, bound themselves with the United States of America in the sum of twenty thousand dollars, lawful money of the said United States of America; for which payment, well and truly to be made, they bound themselves, their heirs, executors, and administrators, jointly and severally. Signed with their hands and sealed with their seal- on the said 24th day of December, 1881. The condition of the said obligation is such that whereas the President of the United States hath, pursuant to law, appointed the said Anthony B. Norton to be marshal of the United States in and for the northern district of the State of Texas; to have and to hold the same, with all the rights, privileges, and emoluments thereunto lawfully appertaining, for four years from the 2nd day of April,

1879, unless sooner removed therefrom: Now if the said Anthony B. Norton, by himself and by his deputy, shall faithfully perform all the duties of the said office of marshal, then this obligation to be void; otherwise to remain in full force and effect. A copy of said bond is hereto attached, marked Exhibit "A," and made a part of this petition; that on the said 24th day of December, 1881, the said bond was approved by Andrew P. McCormick, United States judge in and for the northern district of the State of Texas, which approval was endorsed on said bond, signed by said judge officially, and appears upon the copy of the same, which is herewith filed, marked "Exhibit A," as before alleged, and is here referred to and made a part of this petition.

3 Plaintiffs further state that on the 3rd day of March, 1882, Louis Goldsal & Benjamin Hassberg were doing business in Denison, Grayson county, Texas, under the firm name of Louis Goldsal & Co., and that the said Louis Goldsal & Benjamin Hassberg was [were], on the s'd 3rd day of March, 1882, engaged in the mercantile business in the city of Denison, Grayson county, Texas, and was [were] the owner-, in their firm name of Louis Goldsal & Co., of and had in their stock, in said Denison, Grayson county, Texas, and was [were] in the peac-able possession of the goods, wares, and merchandise as shown in the itemized bill of particulars, numbering page- 1 to 84, herewith filed, marked Exhibit "B," and made a part of this petition; that while in such possession the said Louis Goldsal and Benjamin Hassberg made, on the 3rd day of March, 1882, a deed of assignment to your petitioners, as assignees, for the benefit of all of their creditors that would legally consent to accept their proportional share of the property and effects and discharge the said Louis Goldsal & Co. from their respective claims and no others, conveying to your petitioners, as assignees, all of said goods, wares, and merchandise as mentioned in Exhibit "B," hereto attached and made a part hereof, and all property of every kind owned by them or either of them, individually or as a firm, either real, personal, or mixed, except such property as is exempt from execution by the laws of the State of Texas and no other, and to take possession at once of all the property above mentioned and convert the same into cash as soon and upon the best terms possible for

4 the best interest of the creditors of said Louis Goldsal & Co., and execute and deliver all necessary conveyances therefor to the purchasers, and to collect such of the claims due said Louis Goldsal & Co. or either member of the said firm of Louis Goldsal & Co., and to bring and prosecute such suits therefor as may be necessary, and to execute and deliver all proper receipts, releases, and discharges to the debtors of said Louis Goldsal & Co. on the payment of said claims, and to do and perform each and every act and thing necessary for your petitioners to do about the premises for the lawful administration of the trust, and to pay the proceeds of said property to such of the creditors as shall consent to accept their proportional share of said proceeds and discharge the said Louis Goldsal & Co. from their respective claims, first paying the expenses of ad-

ministering the trust and a reasonable compensation to your petitioners for their services in executing said trust.

Your petitioners further state that the "Exhibit B" mentioned in said deed of assignment as being attached thereto contains a full and true account of the names and residences of all of the creditors of said Louis Goldsal & Co., the sum owing to each, and the nature of the demand, as well as a statement of their respective causes & consideration of said indebtedness, and all existing judgments, mortgages, or other securities for the payment of such debts, and said assignees should give bond as required by law, which said deed of assignment, with the "exhibits" attached thereto, are hereto attached, marked "Exhibit C," and *and* made a part of this petition.

5 Your petitioners further state that the judge of the county court of Grayson county, Texas, did, on the 3rd day of March, 1882, fix the amount of bond for your petitioners to give before they could enter upon the duties under said deed of assignment at $29,000.00, and that your petitioners did, on the said 3rd day of March, 1882, execute and deliver to the State of Texas this bond for twenty-nine thousand dollars, the same being the amount fixed by the judge of the county court of Grayson county, Tex., conditioned that your petitioners would faithfully discharge their duties as such assignees, and that they would make proportional distribution of the net proceeds of said estate among the creditors entitled thereto, which was made payable to the State of Texas and was filed with the clerk of the county court of Grayson Co., State of Texas, with Edward Perry & L. Eppstein as sureties, which said bond was approved by said judge of the county court of Grayson county, Texas, and that your petitioners, on said 3rd day of May thereafter, accepted the said trust and filed the deed of assignment as aforesaid, and bond, and entered upon the duties under said deed of assignment; and that your petitioners did, on the 3rd day of March, 1882, take possession of said goods, wares, and merchandise, as mentioned in said "Exhibit B," hereto attached, under said deed of assignment, and was under said deed of assignment, on the 5th day of March, 1882, in the peac-able possession of said goods, wares, and merchandise as mentioned in said Exhibit B, hereto attached; that while in such possession the said defendant, Anthony B. Norton, as

6 such marshal of the United States for the northern district of Texas, acting by and through his deputy, John Beuce, did, on the 5th day of March, 1882, in said Grayson county, Texas, wrongfully and illegally levy upon and take from the possession of petitioners into his possession the said goods, wares, and merchandise set forth and itemized in said Exhibit B, and converted the same to his own use; that the said levy on said goods was made as aforesaid by virtue of five writs of attachment issued out of the United States circuit court for the northern district of Texas, at Dallas, one at the suit of H. B. Claflin & Co., No. 253, *vs.* Louis Goldsal & Co., and one at the suit of Bates, Reed & Cooley *vs.* Louis Goldsal & Co., No. 254, and one at the suit of Mack, Stadler & Co. *vs.* Louis Goldsal & Co., No. 255, and one at the suit of Keith Bros. *vs.* Louis Goldsal & Co., No. 256, and one at the suit of L.

Levenson & Co. *vs.* Louis Goldsal & Co., No. 257; and the said goods were levied upon by the said defendant Norton, by his said deputy, as the property of the said Louis Goldsal & Co., but your petitioner allege that said Louis Goldsal & Co. had no interest or property in said goods at the date of said levy, but petitioners allege that all of the goods so levied upon as aforesaid by the defendant Norton was at the date of said levy and is [are] now the property of your petitioners in trust for the creditors of Louis Goldsal & Co., as aforesaid. The said writs of attachment are in the hands or possession of the defendant Norton, and he is hereby notified to produce the same on the trial of this cause or secondary evidence will be introduced to prove the contents of the same. Your petitioners further state that the goods so levied upon as aforesaid were

7 reasonable worth, in Denison, Grayson county, Texas, the amount set opposite each article, respectively, as shown by said "Exhibit B," and amounting in the aggregate to the sum of thirty-four thousand two hundred & eleven $\frac{23}{100}$ ($34,211.23) dollars; that by reason of the said wrongful and illegal acts of the said defendant Norton your petitioners have been damaged in the sum of thirty-four thousand two hundred & eleven $\frac{23}{100}$ dollars. Wherefore they sue and pray for citation, and on final hearing pray for judgment against the said Anthony B. Norton and his said sureties on his official bond, to wit, Antoine Joseph Gouffe and John Wesley Hedrick, for the said sum of twenty thousand dollars, and for judgment against Anthony B. Norton for fourteen thousand two hundred & eleven $\frac{23}{100}$ dollars, with interest, for all costs, and for general relief.

(Signed) W. B. & G. G. WRIGHT &
RANDELL & BRO.,
Att'ys for Pl'ffs.

(Endorsed:) No. 349. Cir. c't. Frederick Muller, Adolph Jacobs, ass'n's, &c., *vs.* A. B. Norton *et al.* Original petition. Filed Nov. 25, 1882. A. J. Houston, clerk. Wright and Wright.

8 "EXHIBIT A."

Know all men by these presents that we, Anthony B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick, of the town of Dallas, county of Dallas, and the town of Weatherford, in county of Parker, Texas, are held and firmly bound unto the United States of America in the sum of twenty thousand dollars, lawful money of the said United States, to be paid to the said United States; for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Signed with our hands and sealed with our seals this 24th day of December, 1881.

The conditions of the above obligation *is* such: Whereas the President of the United States hath, pursuant to law, appointed the said Anthony B. Norton to be marshal of the United States for the

northern district of Texas, to have and to hold the same, with all the rights, privileges, and emoluments thereunto lawfully appertaining, for four years from the second day of April, 1879, unless sooner removed therefrom, as by a commission to him, bearing date the 2nd day of April, 1879, more fully appears: Now, if the said Anthony B. Norton, by himself and by his deputies, shall faithfully perform all the duties of the said office of marshal, then this obligation to be void; otherwise to remain in full force and virtue.

(Signed) ANTHONY B. NORTON.
(Signed) ANTOINE JOSEPH GOUFFE.
(Signed) JOHN WESLEY HEDRICK.

9 UNITED STATES OF AMERICA, }
Northern District of Texas. }

Be it remembered that on this 24th day of December, A. D. 1881, personally came before me Anthony B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick and severally acknowledged that they executed the foregoing bond, and I certify that they are the same persons described in and who executed the said bond.

(Signed) A. P. McCORMICK,
U. S. Dist. Judge, Northern Dist. of Texas.

UNITED STATES OF AMERICA, }
Northern Dist. of Texas. }

Antoine Joseph Gouffe and John Wesley Hedrick, being duly sworn, depose and say, each for himself, that he is a resident and freeholder in the State of and northern district of Texas, and is worth the sum of ten thousand dollars over and above all his debts and liabilities and exemptions.

(Signed) ANTOINE JOSEPH GOUFFE.
(Signed) JOHN WESLEY HEDRICK.

Subscribed and sworn to this 24th day of December, A. D. 1881.
(Signed) A. P. McCORMICK,
U. S. District Judge, N. D. of Texas.

Approved Dec. 24th, 1881.
(Signed) ANDREW P. McCORMICK,
U. S. Dist. Judge, Northern Dist. of Texas.

10 (Endorsed:) No. 349. Frederick Muller and Adolph Jacobs, assignees, *vs.* A. B. Norton *et al.* Exhibit "A." Filed Nov. 25, 1882. A. J. Houston, clerk. W. B. & G. G. Wright.

11 "EXHIBIT B."

					$ cts.	
16	pairs	ladies' shoes		@ 1 50	24 00	
20	"	"	"	1 20	24 00	
15	"	"	"	1 50	22 50	
24	"	boys'	"	1 50	36 00	
23	"	ladies'	"	1 50	34 50	
26	"	"	"	1 20	31 20	
12	"	"	"	1 20	14 40	
13	"	"	"	1 50	19 50	
22	"	boys'	"	2 00	44 00	
30	"	"	"	1 60	48 00	
26	"	ladies'	"	1 20	31 20	
35	"	children's shoes		1 00	35 00	
11	"	men's boots		5 00	55 00	
31	"	children's shoes		80	24 80	
						444 10
2	"	men's boots		4 00	8 00	
8	"	"	"	3 50	28 00	
61	"	children's shoes		60	36 60	
14	"	men's boots		5 00	70 00	
2	"	slippers		1 00	2 00	
17	"	"	child's	1 00	17 00	
12	"	"	"	40	4 80	
7	"	"	"	1 50	10 50	
1	"	"	"	40	40	
1	"	"	shoes	60	60	
11	"	"	"	60	6 60	
7	"	"	"	70	4 90	
10	"	"	"	80	8 00	
15	"	"	"	70	10 50	
26	"	"	"	60	15 60	
11	"	"	"	1 20	13 20	
4	"	"	"	1 20	4 80	
3	"	"	"	1 00	3 00	
11	"	"	"	80	8 80	
7	"	"	"	1 00	7 00	
8	"	"	"	1 20	9 60	
3	"	"	"	20	60	
1	"	"	"		1 50	
6	"	misses' shoes		1 50	9 00	
6	"	misses'	"	1 20	7 20	
8	"	"	"	2 00	16 00	
6	"	"	"	1 00	6 00	
17	"	"	"	80	13 60	
6	"	"	"	1 00	6 00	
6	"	"	"	1 30	7 80	
						337 60
						781 70

12					781 70
8	pairs	shoes, misses'	@ 2 00	16 00	
1	"	" "	1 30	1 30	
12	"	" "	1 30	15 16	
4	"	" "	20	80	
9	"	" women's	1 20	10 80	
1	"	" misses'		2 00	
9	"	" "	1 60	14 40	
6	"	ladies' sandals	1 50	9 00	
4	"	shoes, women's	2 50	10 00	
16	"	" misses'	1 50	24 00	
1	"	" "		1 60	
1	"	" "		1 00	
2	"	" women's	2 50	5 00	
3	"	" "	2 50	7 50	
2	"	" "	2 70	5 40	
4	"	" "	2 00	8 00	
6	"	" "	1 80	10 80	
10	"	" "	2 00	20 00	
4	"	" "	3 00	12 00	
4	"	" "	2 00	8 00	
2	"	" "	1 50	3 00	
1	"	" "	1 50	1 50	
7	"	" "	1 60	11 20	
9	"	" "	1 50	13 50	
7	"	" "	2 50	17 50	
5	"	" "	2 00	10 00	
4	"	" "	2 50	10 00	
12	"	boots, boys'	1 50	18 00	
12	"	" "	1 80	21 60	
5	"	" "	2 00	10 00	
					299 50
					1,081 20
4	pairs	boots, boys'	1 50	6 00	
1	"	shoes, "		2 00	
6	"	boots, "	2 00	12 00	
10	"	" men's	5 50	55 00	
1	"	" rubber	2 00	2 00	
9	"	" men's	4 00	36 00	
9	"	" "	4 00	36 00	
5	"	" "	3 50	17 50	
6	"	" "	3 50	21 00	
38	"	" "	5 00	190 00	
11	"	shoes, "	3 50	38 50	
1	"	" "		2 50	
2	"	" "	3 50	7 00	
1	"	" "		3 00	
5	"	" "	4 00	20 00	
7	"	" "	2 00	14 00	

13					
10	pairs shoes, misses'	@	1 00	10 00	
11	" " men's		2 00	22 00	
9	" " "		1 50	13 50	
24	" " "		2 00	48 00	
24	" " "		2 00	48 00	
13	" " boys'		2 00	26 00	
6	" " men's		2 00	12 00	
6	" " boys'		1 00	6 00	
8	" " men's		2 00	16 00	
60	" " "		1 60	96 00	
5	" " "		3 50	17 50	
2	" " "		4 00	8 00	
4	" " "		4 00	16 00	
22	" " "		2 00	44 00	
					845 50
					1,926 70
8	pairs boots, men's		5 00	40 00	
2	" shoes, "		2 00	4 00	
1	" boots, "			2 00	
1	" " "			3 00	
8	" " "		3 00	24 00	
5	" " "		3 00	15 00	
3	" " "		4 00	12 00	
7	" " "		3 50	24 50	
8	" " "		1 20	9 60	
13	" shoes, "		2 00	26 00	
15	" " "		2 00	30 00	
19	" " "		2 00	38 00	
7	" " "		2 50	17 50	
2	" " rubber		60	1 20	
16	" " arctic		1 00	16 00	
9	" " "		80	7 20	
4	" " "		1 00	4 00	
7	" " rubber		80	5 60	
9	" " child's arctic		60	5 40	
10	" " "		1 00	10 00	
4	" " "		1 00	4 00	
1	trunk			10 00	
1	"			7 50	
1	"			5 00	
1	"			10 00	
1	"			5 50	
1	"			7 00	
1	"			7 00	
1	"			6 00	
1	"			7 00	
1	"			6 00	
					370 00
					2,296 70

14

2	trunks	@ 1 00	2 00		
1	"		6 00		
1	"		5 00		
1	"		2 00		
1	"		1 50		
1	"		1 20		
2	"	2 00	4 00		
3	"	1 00	3 00		
2	"	3 00	6 00		
1	"		2 00		
1	"		8 00		
1	"		16 00		
1	"		10 00		
1	"		9 00		
2	"	8 00	16 00		
2	"	8 50	17 00		
2	"	2 50	5 00		
1	"		8 00		
1	"		7 50		
2	"	10 00	20 00		
3	"	5 00	10 00		
1	"		4 50		
1	"		7 50		
2	"	7 00	14 00		
2	"	7 00	14 00		
1	"		11 00		
3	"	6 00	18 00		
1	"		6 00		
1	"		6 50		
1	"		2 00		
2	"	1 00	2 00		
					244 70
					2,541 40
1	trunk		6 50		
14	"	1 20	16 80		
2	"	80	1 60		
1	"		6 00		
1	"		15 00		
1	"		2 50		
1	"		3 00		
2	"	1 50	3 00		
4	"	6 00	24 00		
1	"		4 00		
3	"	1 50	4 50		
24	ladies' satchels	1 00	24 00		
17	valises	3 50	59 50		
6	"	4 00	24 00		
4	"	3 00	12 00		

	13	valises	@ 4 00	52 00	
	35	"	1 60	56 00	
	10	"	3 00	30 00	
	13	"	4 00	52 00	
	11	"	1 00	11 00	
15					
	25	valises	@ 3 50	87 50	
	1	trunk		1 00	
	1	"		80	
	6	corsets	2 00	12 00	
	38	"	80	30 40	
	2	"	1 00	2 00	
	7	handkerchiefs, silk	80	5 60	
	5	pairs hose	50	2 50	
No. 5769	1	coat		8 00	
No. 2405	1	"		7 50	
					564 70
					3,106 10
5769	3	coats	@ 8 00	24 00	
6402	3	"	8 00	24 00	
1994	11	"	10 00	110 00	
1948	4	"	8 00	32 00	
6725	3	"	7 00	21 00	
2835	8	"	8 00	64 00	
2178	5	"	11 00	55 00	
644	4	"	10 00	40 00	
5886	2	"	13 75	27 50	
4102	1	"	8 00	8 00	
4054	2	"	8 00	16 00	
1984	2	"	8 50	17 00	
6773	4	"	7 00	28 00	
2829	5	"	10 00	50 00	
76857	9	"	7 00	63 00	
3436	3	"	9 00	27 00	
3311	4	"	8 00	32 00	
1773	4	"	12 00	48 00	
6296	2	"	8 00	16 00	
7614	4	"	8 00	32 00	
3311	6	"	8 00	48 00	
5771	3	vests	3 00	9 00	
	1	"		3 00	
1994	10	"	3 50	35 00	
404	4	"	2 50	10 00	
1948	4	"	2 50	10 00	
	3	"	2 50	7 50	
	2	"	4 00	8 00	
	48	"	2 50	120 00	
					985 00
					4,091 10

#5770	5	pants	@ 5 00	25 00	
6403	4	"	4 00	16 00	
1323	11	"	4 00	44 00	
5887	2	"	9 00	18 00	
6674	3	"	4 00	12 00	
2826	8	"	5 00	4 00	
6726	4	"	4 00	16 00	
16					
#1948	1	"	5 50	5 50	
6045	6	"	6 00	36 00	
5887	1	"		9 00	
1918	3	"	5 00	15 00	
4102	1	"		5 00	
4054	1	"		5 00	
1331	1	"		5 00	
7685	1	"		5 50	
2029	7	"	6 50	45 50	
7685	10	"	5 50	55 00	
1773	6	"	8 00	48 00	
1984	1	"		6 00	
1948	1	"		5 50	
6296	2	"	5 50	11 00	
7614	5	"	6 00	30 00	
3381	3	"	5 00	15 00	
3436	4	"	5 50	22 00	
3311	5	"	5 50	27 50	
1884	17	coats	6 00	102 00	
169	1	"	8 00	8 00	
2169	5	"	8 00	40 00	
6959	6	"	8 50	51 00	
6693	7		8 00	56 00	
					743 50
					4,834 60
1997	3	coats	7 50	22 50	
1997	4		7 50	30 00	
4887	8		7 50	30 00	
4644	7		7 50	52 50	
2192	1			10 00	
1331	2		11 00	22 00	
2192	2		10 00	20 00	
2145	4		10 00	40 00	
1987	6		10 00	60 00	
2192	4	vests	3 00	12 00	
1997	3		2 50	7 50	
4889	2		3 00	6 00	
4646	7		3 00	21 00	
4889	7		3 00	21 00	
2145	4		3 00	12 00	
1987	4		3 25	13 00	

2171	6 vests	@	3 25	19 50	
6961	6		3 00	18 00	
					417 00
					5,251 60
No. 1997	4 vests	@	2 50	10 00	
6695	8 do.		2 50	20 00	
4886	17 do.		2 00	34 00	
4885	11 pairs pants		4 00	44 00	
2171	6 " "		5 00	30 00	
6960	5 " "		5 50	27 50	
1997	5 " "		6 00	30 00	
6694	9 " "		5 00	45 00	
4888	2 " "		8 00	16 00	
1997	5 " "		4 00	20 00	
17					
4645	10 " "		4 50	45 00	
8171	9 linen dusters		2 50	22 50	
1800	5 boys' linen coats		2 50	12 50	
	1 linen duster			1 00	
9844	3 " coats		3 00	9 00	
8154	10 " dusters		2 50	25 00	
8174	1 " "			3 00	
1610	7 coats		2 50	17 50	
1610	4 pairs pants		2 00	8 00	
1610	5 vests		1 50	7 50	
130	3 boys' cotton coats		1 50	4 50	
1310	3 " " "		1 50	4 50	
9844	1 vest			1 50	
3332	1 do.			1 00	
	2 linen dusters		2 25	4 50	
7410	4 coats		8 00	32 00	
7410	4 vests		2 50	10 00	
7410	4 pairs pants		5 50	22 00	
5630	4 coats		7 00	28 00	
5630	4 pairs pants		4 50	18 00	
5631	2 vests		2 00	4 00	
					557 50
No. 7468	2 alpaca coats		3 00	6 00	
7032	6 summer suits		11 00	66 00	
	28 vests, assorted		2 00	56 00	
4642	6 pairs pants		5 00	30 00	
2145	8 " "		6 50	52 00	
5269	1 " "			6 50	
1331	1 " "			6 00	
2192	3 " "		5 00	15 00	
7772 / 7775	31 coats		5 00	155 00	
7638	1 "			3 50	
6972	5 "		4 00	20 00	

5498	10 coats	@	4 50	45 00	
5363	1 "			3 50	
6311	13 "		6 00	78 00	
7658	9 "		4 00	36 00	
5041	2 "		3 50	7 00	
610	11 "		3 50	41 50	
6888	5 "		5 00	25 00	
6102	1 vest			1 50	
5048	2 "		1 75	3 50	
6102	13 "		2 00	26 00	
6890	8 "		1 50	12 00	
5042	1 pair pants			2 50	
6101	13 " "		2 00	26 00	
6889	13 " "		3 00	39 00	
6312	12 " "		3 50	42 00	
18					
7658	11 " "		3 50	41 55	
6313	13 vests		1 50	19 50	
7658	14 do.		2 00	28 00	
6312	14 pairs pants		3 00	42 00	
					935 55
					1,493 05
No. 5295	8 pairs pants	@	3 00	24 00	
7772	26 " "		3 00	78 00	
5500	49 vests		1 50	73 50	
7651	1 coat			25 00	
1802	2 "		17 50	35 00	
1794	1 "			20 00	
1802	1 "			17 50	
1802	1 "			17 50	
1736	1 "			20 00	
1794	5 "			20 00	
7655	5 "		25 00	125 00	
7447	6 "		22 50	135 00	
1334	1 "			20 00	
1666	2 "		12 50	25 00	
1520	2 "		15 00	30 00	
7153	2 "		18 00	36 00	
1724	4 "		12 50	50 00	
3438	4 " youths'		12 00	48 00	
4755	12 "		10 00	120 00	
	12 vests		3 75	45 00	
1628	1 coat			12 50	
3438	1 vest			5 00	
3398	1 "			5 00	
1666	2 "		5 00	10 00	
1724	4 "		6 00	24 00	
7153	1 "			5 00	
1520	4 "		4 50	18 00	

7677	1	vest		5 00	
8002	2	"		5 00	
1794	5	"	@ 5 00	25 00	
7657	7	"	4 50	31 50	
					1,110 50
					2,603 55
No. 7647	6	vests	5 00	30 00	
326	7	pairs pants	7 50	52 50	
823	9	" "	6 50	58 50	
326	3	" "	7 50	22 50	
323	1	" "		5 00	
3332	1	" "		8 00	
1520	1	" "		7 50	
3438	1	" "		8 00	
1666	1	" "		10 00	
3438	1	" "		8 00	
				28 50 }	
1520	4	" "	7 50	7 50 }	
6854	5	" "	8 00	40 00	
1332	2	" "	7 50	15 00	
3332	1	" "		8 00	
4300	1	" "		7 50	
19					
3332	1	" "		8 00	
	1	" "		7 50	
	1	" "		6 50	
	1	" "		7 50	
	4	" "	9 00	36 00	
4756	1	" "		7 50	
1333	1	" "		7 50	
5856	1	" "		8 00	
4300	2	" "	7 50	15 00	
2074	1	" "		7 50	
4588	1	suit		17 50	
7464	1	do.		22 50	
5297	1	do.		17 50	
1786	1	coat & vest		15 00	
7486	3	suits	20 00	60 00	
					554 00
					3,157 55
No. 2228	2	suits	15 00	30 00	
4768	2	"	15 00	30 00	
1805	1	"		18 00	
7464	1	"		20 00	
	1	"		15 00	
234	2	"	22 50	45 00	
1837	1	"		22 50	
1683	3	"	22 50	67 50	

7383	2	suits	@ 22 50	45 00	
1809	3	"	25 00	75 00	
	1	"		25 00	
9995	1	coat & vest		12 00	
6676	1	suit		25 00	
1081	1	coat & vest		15 00	
6800	1	" "		13 50	
6724	1	" "		20 00	
4786	1	" "		22 50	
1527	1	" "		12 50	
8928	1	" "		10 00	
9981	1	" "		12 00	
7380	1	suit		15 00	
1235	1	do.		15 00	
2500	1	do.		12 50	
1684	1	do.		18 00	
913	2	"	20 00	40 00	
6845	2	"	17 50	35 00	
5297	1	coat		7 50	
6800	1	"		8 00	
6800	1	"		8 00	
1022	1	"		8 00	
1352	1			10 00	
					712 50
					3,870 05
20		1	coat		9 00
		1	do.		8 00
No.	4735	1	"		8 00
	6800	1	"		7 50
	5902	1	"		8 00
	1182	1	"		7 50
	6795	1	"		7 50
	9939	1	"		8 00
	9939	1	"		8 00
	5724	1	"		6 00
		3	"	8 00	24 00
	2500	1	"		5 00
	7380	1	"		8 00
	5853	1	"		6 00
	1541	1	"		8 00
	7397	1	"		7 50
	9839	2	"	5 00	10 00
	7397	1	"		7 00
	1541	1	"		6 00
	7397	1	"		7 00
	1432	1	"		7 00
	1249	1	"		14 00
	6845	1	"		8 00
	1422	1	"		8 00

1422	1	coat		8 00	
1684	1	"		8 00	
1249	1	"		10 00	
1825	1	"		10 00	
2418	2	"	@ 9 00	18 00	
	1	"		8 00	
					265 00
					4,135 05
Lot R	12	pairs jeans pants	2 00	24 00	
E L	29	" "	2 00	58 00	
C	28	" "	2 00	56 00	
D	27	" "	2 00	54 00	
No. 4080	1	coat		2 50	
6708	1	"		3 00	
4797	1	"		3 00	
4797	1	"		3 00	
6908	6	"	2 50	15 00	
3182	5	" boys'	3 00	15 00	
3181	4	"	3 50	14 00	
Lot O	1	"		2 25	
6907	3	"	2 50	7 50	
4680	1	"		2 50	
6475	1	"		2 50	
6907	1	"		2 50	
6475	4	"	2 50	10 00	
5662	1	"		2 50	
6475	5	"	2 50	12 50	
21					
8091	10	pairs pants	5 50	55 00	
6619	15	coats	3 00	45 00	
4080	20	"	3 00	6 00	
6907	2	"	2 50	5 00	
6586	1	"		2 00	
4197	1	"		3 00	
3181	2	"	3 50	7 00	
4797	6	"	2 50	15 00	
3181	1	"		3 50	
3012	7	"	4 00	28 00	
6585	8	"	4 00	32 00	
	2	"	2 50	5 00	
					496 25
					4,631 30
No. 1152	1	coat		3 00	
6475	2	"	4 00	8 00	
1152	1	"		3 00	
6908	2	"	2 50	5 00	
797	1	"		2 75	
	45	vests	2 00	90 00	

	24	vests	@ 1 50	36 00	
	37	pairs pants	2 50	92 50	
	8	" "	2 75	22 00	
	29	" "	2 20	72 50	
	1	" "		2 50	
	27	jeans pants	1 00	27 00	
	19	" "	2 50	47 50	
	38	" "	1 50	57 00	
	1	" "		1 75	
	2	" "	2 00	4 00	
	3	" "	2 25	6 75	
	40	" "	1 25	50 00	
8263	11	suits	7 50	82 50	
369	8	"	9 00	72 00	
8263	9	"	7 50	67 50	
364	8	"	10 00	80 00	
368	8	"	15 00	120 00	
1713	11	boys'	7 50	82 50	
1715	8	"	8 50	68 00	
1148	12	"	7 50	90 00	
1149	22	"	5 00	110 00	
1283	13	"	3 50	45 50	
Lot 8	7	"	6 00	42 00	
1243	11	"	7 00	77 00	
					1,468 25
					6,099 55
No. 1344	10	boys' suits	2 50	25 00	
8091	1	coat		10 00	
8177	6	"	11 00	66 00	
8091	5	"	10 00	50 00	
22					
8095	6	"	11 00	66 00	
8059	7	"	8 00	56 00	
8030	10	"	7 50	75 00	
8082	6	"	6 00	36 00	
8226	5	"	11 00	55 00	
8064	5	"	10 00	50 00	
8060	2	"	7 00	14 00	
367	4	"	8 00	32 00	
8226	1	"		10 00	
367	6	"	8 00	48 00	
8060	13	"	7 00	91 00	
8177	6	vests	3 00	18 00	
8091	12	"	3 00	36 00	
8060	15	"	2 50	37 50	
8082	6	"	2 50	15 00	
367	8	"	2 50	20 00	
8030	10	"	2 50	25 00	
8059	7	"	2 50	17 50	

8226	6	vests	@ 3 00	18 00	
8064	5	"	3 00	15 00	
8060	15	pairs pants	5 00	75 00	
8082	6	" "	4 00	24 00	
367	8	" "	5 50	44 00	
8177	5	" "	6 50	32 50	
8064	5	" "	7 00	35 00	
8630	10	" "	5 50	55 00	
8059	7	" "	5 50	38 50	
					1,190 00
					7,289 55
No. 8095	1	pair pants		6 50	
8075	1	" "		6 50	
8226	6	" "	7 00	42 00	
3285	3	" "	6 00	18 00	
5731	1	" "	6 50	6 50	
7714	6	" "	7 00	42 00	
1941	1	" "	7 50	7 50	
2079	1	" "		7 50	
Part of	1	suit		5 00	
No. 1081	1	pair pants	5 50	5 50	
1967	7	" "	7 50	52 50	
5864	1	" "		7 00	
Lot E	1	" "		7 00	
5731	2	" "	5 75	11 50	
12	1	" "	5 50	5 50	
1948	1	" "		5 50	
5782	2	" "	6 50	13 00	
7862	4	" "	6 50	26 00	
1984	2	" "	6 00	12 00	
2079	3	" "	7 50	22 50	
1924	1	" "		6 00	
2029	1	" "		7 00	
6771	1	" "		6 50	
23					
1950	1	" "		2 50	
1441	1	" "		3 00	
1420	1	" "		3 00	
7614	1	" "		6 50	
271	1	" "		6 00	
1375	1	" "		6 00	
5725	1	" "		6 50	
					362 50
					7,652 05
No. 6864	2	pairs pants	6 50	13 00	
6902	1	" "	5 00	5 00	
1817	1	" "		6 00	
725	2	" "	6 00	12 00	

7397	1	pair pants	@ 4 50	4 50	
1081	1	" "		5 00	
1514	1	" "		5 00	
6800	1	" "		5 00	
6676	1	" "		7 00	
1830	1	" "		4 50	
6298	1	" "		5 00	
1769	2	" "	5 00	10 00	
1232	1	" "		4 50	
7712	8	" "	6 50	52 00	
1865	1	" "		5 00	
4075	2	" "	3 00	6 00	
3005	4	" "	4 00	16 00	
7380	4	" "	4 50	18 00	
6549	11	" "	3 50	41 50	
2165	2	" "	5 00	10 00	
8129	5	" "	6 00	30 00	
6797	7	" "	5 50	38 50	
8088	5	" "	6 50	32 50	
8093	5	" "	7 00	35 00	
Lot B	1	" "		2 75	
2146	2	" "	7 00	14 00	
8216	6	" "	7 00	42 00	
9877	1	" "		7 00	
	1	" "		3 75	
893	6	" "	7 00	42 00	
1816	3	" "	6 50	19 50	
					502 00
					8,154 05
#5918	2	boys' coats & vests	7 00	14 00	
5850	8	" suits	10 00	80 00	
28	1	coat & vest		3 00	
2734	5	" "	7 00	35 00	
5567	1	" "		10 00	
24					
1917	3	" "	9 00	27 00	
1950	1	" "		7 00	
2285	1	" "		7 00	
5104	1	" "	3 50	3 50	
5918	1	" "		6 00	
2921	1	" "		2 75	
5573	1	" "		3 50	
5863	2	suits	5 00	10 00	
5150	2	"	8 00	16 00	
1875	2	"	17 50	35 00	
56	1	"		9 00	
5564	3	"	12 50	37 50	
2224	1	child's suit		4 50	
3237	1	" "		5 50	

	1	child's suit		7 00	
5781	1	" "		3 50	
2494	4	" "	@ 6 50	26 00	
3824	2	suits	6 50	13 00	
3374	2	coats & pants	6 00	12 00	
2339	1	" "		6 50	
2224	1	" "		5 50	
3374	1	" "		6 00	
2274	3	suits	6 00	18 00	
4620	2	coat & vests	7 00	14 00	
2847	8	suits	11 00	88 00	
					515 75
					8,669 80
No. 3531	1	child's suit		7 50	
	1	coat & vest		6 00	
5780	2	" & pants	6 00	12 00	
2339	7	" "	5 50	38 50	
2395	2	" "	3 00	6 00	
3322	2	" "	6 50	13 00	
2494	7	" "	6 50	45 50	
1664	18	coats	2 00	36 00	
1665	23	pairs of pants	1 50	34 50	
	1	" "		2 50	
	7	odd vests	2 00	14 00	
	1	pair of pants		1 50	
5919	1	" "		2 00	
	1	overcoat		9 00	
2106	7	"	5 00	35 00	
1832	2	"	5 50	11 00	
3451	4	"	16 00	64 00	
7745	7	"	15 00	105 00	
2101	1	"		20 00	
2695	1	"		15 00	
121	1	"		25 00	
285	1	"		20 00	
25					
5057	6	"	12 50	75 00	
1691	4	"	14 00	56 00	
3476	5	"	15 00	75 00	
1976	2	"	20 00	40 00	
7288	1	"		25 00	
5634	1	"		16 00	
5205	3	"	11 00	33 00	
4951	3	"	10 00	30 00	
4988	3	"	10 00	30 00	
					903 00
					9,572 80

No. 7204	1	overcoat		8 00	
4988	4	"	@ 10 00	40 00	
2148	4	"	9 00	36 00	
1838	7	"	7 50	52 50	
1844	6	"	8 00	48 00	
	4	"	3 50	14 00	
	2	"	5 00	10 00	
	38	slickers	3 00	114 00	
No. 7891	1	overcoat		25 00	
	2	"	15 00	30 00	
	1	"		17 50	
	1	"		10 00	
	1	"		10 00	
	1	"		12 50	
	46	shawl straps, leather	40	18 40	
	8	umbrellas	1 25	10 00	
	3	"	2 00	6 00	
	8	"	3 00	24 00	
	4	"	1 00	4 00	
	2	"	4 00	8 00	
	5	silk h'd'k'fs	1 25	6 25	
	3	pair hose	1 00	3 00	
	1	undershirt		2 50	
	1	"		2 00	
Show-case	6	silk h'd'k'fs	1 25	7 50	
"	6	shirts	2 00	12 00	
"	2	doz. white ties	50	1 00	
"	6	scarfs	1 00	6 00	
"	4	"	1 00	4 00	
"	7	"	75	5 25	
					547 40
					10,120 20
Show-case	2	scarfs	1 25	2 50	
"	5	"	1 00	5 00	
"	7	"	1 00	7 00	
"	3	"	1 25	3 75	
"	2	"	1 25	2 50	
"	3	"	75	2 25	
"	20	pairs wristlets	50	10 00	
26					
"	8	doz. white ties	50	4 00	
"	3	pairs suspenders	1 50	4 50	
"	3	" "	2 00	6 00	
"	6	" "	2 00	12 00	
"	2	" "	1 50	3 00	
"	3	" "	1 25	3 75	
"	2	" "	2 50	5 00	
"	24	pairs armlets	25	6 00	
"	9	ties	1 00	9 00	

Show-case	1	pair linen cuffs		50	
"	7	" " suspenders	@ 50	3 50	
"	5	combs	25	1 25	
"	4	"	20	80	
"	6	ties	50	3 00	
"	3	"	40	1 20	
"	2	"	75	1 50	
"	4	"	50	2 00	
"	3	"	75	2 25	
"	13	"	25	3 25	
"	4	pair armlets	25	1 00	
"	5	" "	10	50	
"	1	lot collar-buttons		2 50	
"	33	scarf pins	50	16 50	
"	4	pairs sleeve-buttons	1 00	4 00	
					130 00
					10,250 20
Show-case	4	pairs sleeve-buttons	75	3 00	
"	12	" hose	50	6 00	
"	10	" "	50	5 00	
"	12	" "	50	6 00	
"	4	" "	50	2 00	
"	10	" "	40	4 00	
"	4	" "	40	1 60	
"	6	" "	50	3 00	
"	5	" "	50	2 50	
"	6	" gloves	1 00	6 00	
"	6	" "	1 25	7 50	
"	2	" "	1 50	3 00	
"	9	" "	1 25	11 25	
"	10	" "	1 25	12 50	
"	2	" "	2 00	4 00	
"	10	" "	1 25	12 50	
"	6	" "	2 25	13 50	
"	2	" "	3 00	6 00	
"	4	" "	1 25	5 00	
"	9	" "	1 00	9 00	
"	8	" "	2 50	20 00	
"	3	" "	2 50	7 50	
"	2	" "	3 00	6 00	
"	3	" "	1 50	4 50	
	1	undershirt		1 00	
	8	"	75	6 00	
	2	"	75	1 50	
	2	"	1 00	2 00	
27	1½	doz. "	12 00	18 00	
	7	rubber coats	4 00	28 00	
					217 85
					10,468 05

No. 201	7 pairs of drawers	@	1 00	7 00	
666	3½ doz. pairs of drawers		6 00	21 00	
	16 pairs pulse-warmers		50	8 00	
	31 wh't. shirts		1 50	46 50	
Lot 5	45 col'd "		1 25	56 25	
D	4 do. do.		1 25	5 00	
No. 15	1 whit- "			2 50	
735	7 fancy "		2 00	14 00	
960	11 col'd "		2 00	22 00	
168	38 fancy "		1 50	57 00	
193	33 " "		1 75	57 75	
749	23 "		1 75	37 25	
1260	11 whit- "		1 50	16 50	
1335	6 "		1 75	10 50	
471	8 "		1 75	14 00	
114	4 "		2 00	8 00	
726	18 col'd "		1 50	27 00	
194	6 "		1 50	9 00	
708	23 fancy "		1 50	34 50	
726	6 "		1 75	10 50	
327	37 "		1 50	55 50	
670	6 "		1 25	7 50	
740	5 "		1 50	7 50	
980	5 "		2 00	10 00	
975	22 "		2 50	55 00	
670	11 "		2 00	22 00	
708	3 "		1 75	5 25	
980	8 "		3 00	24 00	
975	2 "		2 50	5 00	
801	6 "		2 25	13 50	
	13 doz. linen cuffs		4 50	58 50	
					728 00
					11,196 05
	52 doz. linen collars		2 40	125 80	
	1 " " "			2 50	
	8 " " "		3 00	24 00	
	6 neckties		1 00	6 00	
	10 "		1 00	10 00	
	3 "		1 00	3 00	
	12 "		50	6 00	
	2 hair brushes		1 00	2 00	
	2 " "		75	1 50	
	2 " "		50	1 00	
	5 " "		75	3 75	
	3 pairs suspenders		75	2 25	
	2 " "		1 00	2 00	
28	3 " "		50	1 50	
	34½ doz. linen collars		2 25	78 42	
	3 pairs suspenders		50	1 50	
	2 " "		1 00	2 00	

	6 pairs suspenders	@	75	4 50	
	1 " "		50	50	
	10 " "		50	5 00	
	7 " "		1 00	7 00	
	6 " "		25	1 50	
	1 " "			2 50	
	6 " "		1 00	6 00	
	8 " "		1 00	8 00	
	10 " "		50	5 00	
	7 " "		50	3 50	
	10 " "		35	3 50	
	8 " "		60	4 80	
					325 02
					11,521 07
	2 pairs suspenders		60	1 20	
	8 " "		25	2 00	
	2 " "		50	1 00	
	10 " "		50	5 00	
	12 " "		25	3 00	
	5 " "		1 25	6 25	
	3 " "		1 50	4 50	
	4 " "		1 00	4 00	
	6 " "		40	2 40	
	13 " "		40	5 20	
	3 " "		35	1 05	
	14 " "		25	3 50	
No. 2650	9 " hose		50	4 50	
2651	12 " "		50	6 00	
	4 " "		25	1 00	
	11 " "		60	6 60	
	20 " "		60	12 00	
No. 408	28 " "		40	11 20	
AA 5	2 doz. "		2 50	5 00	
628	43 pairs "		20	8 60	
	9 " "		60	5 40	
	6 " "		40	2 40	
	15 " " boys'		15	2 25	
	7 " " "		15	1 05	
#2850	13½ doz. pairs hose, boys'		2 50	33 75	
850	2½ " " " "		4 00	10 00	
6102	1½ " " " "		4 00	6 00	
	15 pairs hose		25	3 75	
	35 " "		10	3 50	
	25 " "		25	6 25	
	11¼ doz. pairs hose		1 20	13 50	
					181 85
					11,702 92
	4 shirts		3 00	12 00	
No. 2004	7 "		2 00	14 00	

	9 shirts	@ 1 50	13 50	
1319	5 " and drawers	2 50	12 50	
29				
115	6 pairs wool pants	2 50	15 00	
13192	3 shirts	2 00	6 00	
200	4 balbrig. drawers	3 50	14 00	
	2 pairs woolen drawers	2 00	4 00	
319	5 shirts	2 00	10 00	
	2 cashmere shirts	2 50	5 00	
	8 " "	2 50	20 00	
315	9 " "	2 50	22 50	
1315	11 pairs drawers	2 50	27 50	
	6 cash. shirts	2 50	15 00	
1226	7 pairs drawers	1 00	7 00	
212	9 pairs m. drawers	2 00	18 00	
123	2 " " "	1 00	2 00	
130	6 flannel shirts	1 75	10 50	
129	8 pairs cant. flannel drawers	1 25	10 00	
	48 " " "	1 25	60 00	
121	28 " " shirts	1 00	28 00	
717	24 " " drawers	1 25	30 00	
79	35 can. flannel shirts	2 00	70 00	
66	5 prs. can. flannel drawers	1 75	8 75	
564	6 wool shirts	2 00	12 00	
75	12 pairs flannel drawers	2 50	30 00	
66	19 " " shirts	2 00	38 00	
66	10 " " "	2 50	25 00	
75	12 " " "	2 50	30 00	
121	8 " merino "	1 50	12 00	
840	10 " medicated fl. shirts	2 50	25 00	
				607 25
				12,310 17
	15 pairs woolen shirts	2 50	37 50	
	12 " " " & drawers	2 00	24 00	
	5 pairs woolen shirts	2 50	12 50	
	5 " " " & drawers	2 50	12 50	
	10 pairs draw's	2 00	20 00	
	14 overshirts	2 00	28 00	
	10 navy-blue shirts	1 50	15 00	
	8 " " "	3 00	24 00	
	10 " " "	2 50	25 00	
	9 " " "	2 75	24 75	
	10 pairs blue "	2 25	22 50	
	9 " " "	2 50	22 50	
	15 " " "	3 00	45 00	
	10 " " "	2 50	25 00	
	5 overshirts	2 50	12 50	
	6 "	1 50	9 00	

	4	shirts	@ 1 50	6 00	
	6	"	1 25	7 50	
	13	"	1 00	13 00	
	18	"	1 00	18 00	
30	36	"	1 00	36 00	
	7	box collars	25	1 75	
	40	undershirts	50	20 00	
	69	p'rs draw's	50	34 50	
No. 333	37	fancy shirts	2 00	74 00	
	22	undershirts	50	11 00	
	14	canton flannel shirts	1 00	14 00	
	14	undershirts	1 00	14 00	
	8	"	1 00	8 00	
	10	"	1 00	10 00	
	17	Goldstein shirts	1 50	25 50	
					653 00
					12,963 17
	28	fancy shirts	1 00	28 00	
	14	" "	1 00	14 00	
	17	" "	75	12 75	
	1	" "	75	75	
	3	" "	2 25	6 75	
	21	p'rs can. fl. draw's	75	15 75	
	25	" "	60	15 00	
	1	jacket		2 50	
	5	"	5 00	25 00	
	2	"	3 50	7 00	
	6	"	4 50	27 00	
	10	cotton shirts	75	7 50	
	13	" "	75	9 75	
	7	" "	1 00	7 00	
	6	jackets	2 00	12 00	
	4	duck coats	2 50	10 00	
	19	pairs overalls	1 00	19 00	
	34	" "	1 00	34 00	
	21	" brown duck overalls	1 25	26 25	
	18	" " "	1 50	27 00	
	17	" " "	1 00	17 00	
	25	" " "	1 00	25 00	
	33	" " "	1 00	33 00	
	12	" " "	1 00	12 00	
	2	doz. fancy overshirts	12 00	24 00	
	27	p'rs gloves, W. B.	50	13 50	
	7	" "	25	1 75	
	4	" "	25	1 00	
	9	" mit-s	1 00	9 00	
	19	" "	1 00	19 00	
	4	" buck. gauntlets	3 00	12 00	
					474 25
					13,437 42

		4	pairs buck. gauntlets	@ 3 00	12 00	
		1	" wool mit-s		75	
		9	" buck. "	1 25	11 25	
		7	" C. T. gauntlets	1 50	10 50	
No.	240	7	" gloves	50	3 50	
	235	7	" gauntlets	1 00	7 00	
	896	9	" "	1 25	11 25	
	405	7	" "	1 50	10 50	
	208	6	" " buck.	2 50	15 00	
31						
	288	6	" buck. gloves	1 50	9 00	
	241	8	" " "	1 00	8 00	
	266	5	" " gauntlets	1 50	7 50	
	368	10	" " " boys'	1 50	15 00	
	240	11	" " gloves	50	5 50	
	246	2	" " "	1 00	2 00	
	890	9	" " gauntlets	1 00	9 00	
	390	9	" " "	1 00	9 00	
	369	4	" boys' gloves	1 00	4 00	
		11	" buck. mit-s	1 00	11 00	
		21	" gauntlets	1 00	21 00	
	9	4	" "	2 25	9 00	
		3	" "	1 75	5 25	
	388	2	" gloves	1 50	3 00	
	229	4	" "	1 50	6 00	
	364	9	" "	1 00	9 00	
	363	9	" "	75	6 75	
	389	7	" "	50	3 50	
	508	4	" "	50	2 00	
		12	" mit-s	50	6 00	
		2	" gauntlets	2 50	5 00	
	893	20	" " boys'	50	10 00	
						248 25
						13,685 67
		1	doz. pairs drawers	6 00	6 00	
		11	" "	50	5 50	
		1	" " "		6 00	
		17	shirts	50	8 50	
		6	unl. shirts	1 50	9 00	
		4	" "	1 25	5 00	
		6	" "	1 50	9 00	
		5	" "	1 25	6 25	
		4	" "	1 50	6 00	
		6	" "	1 50	9 00	
		5	" "	2 25	11 25	
		6	" "	1 50	9 00	
No.	34	6	pairs drawers	75	4 50	
		6	" "	75	4 50	
		6	" "	75	4 50	
		18	" "	1 00	18 00	

		6 pairs drawers	@ 75	4 50	
		6 " "	1 00	6 00	
		1 doz. shirts	6 00	6 00	
		1 " "		6 00	
No.	8	1 " "		4 80	
	2	1 " "		6 00	
		1 doz. pairs drawers		6 00	
		1 " " "		7 50	
		4 unl'd shirts	1 50	6 00	
32		1 doz. W. H. T. shirts		6 00	
		1 " "		6 00	
		18 shirts	50	9 00	
		12 "	50	6 00	
		17 pairs drawers	1 00	17 00	
		12 shirts	50	6 00	
					224 80
					13,910 47
		15 doz. wool hose	6 00	90 00	
		9 " " "	3 00	27 00	
		11 " " "	3 00	33 00	
		36 " " "	3 00	108 00	
		7 " " "	4 50	31 50	
		7 " " "	3 00	21 00	
		30 " " "	3 00	90 00	
		12 " " "	3 50	42 00	
No.	668	26 merino shirts	1 00	26 00	
		9 pairs wool sbirts and drawers	2 50	22 50	
		4 shirts	1 50	6 00	
		24 " red flannel	2 00	48 00	
		14 " & drawers	1 50	21 00	
		18 pairs wool drawers	2 50	45 00	
		61 shirts & drawers	2 00	122 00	
		30 male skin shirts	1 50	45 00	
		5 overshirts	1 50	7 50	
		11 cotton shirts	75	8 25	
		18 "	75	13 50	
		8 jackets	1 50	12 00	
No.	7	5 hats	2 25	11 25	
	2038	19 "	1 00	19 00	
	9206	6 "	2 00	12 00	
		4 " damaged	75	3 00	
		3 "	1 00	3 00	
		6 "	1 50	9 00	
		4 "	2 25	9 00	
		8 "	1 25	10 00	
		5 "	1 50	7 50	
		1 "		1 50	
					904 50
					14,814 97

10	hats	@	1 25	12 50	
5	"		1 50	7 50	
5	"		1 50	7 50	
6	"		1 25	7 50	
4	"		75	3 00	
4	"		1 25	1 00	
12	"		1 25	15 00	
4	"		1 50	6 00	
4	"		75	3 00	
6	"		1 25	7 50	
7	"		3 00	21 00	
7	"		1 00	7 00	
4	"		3 00	12 00	
6	"		1 25	7 50	
33 4	"		75	3 00	
6	"		2 50	15 00	
1	"		3 00	3 00	
2	"		1 50	3 00	
7	"		1 25	8 75	
4	"		1 00	4 00	
4	"		1 25	5 00	
6	"		1 50	9 00	
6	"		1 50	9 00	
8	"		1 50	12 00	
2	"		1 50	3 00	
3	"		1 50	4 50	
2	"		4 00	8 00	
9	"		1 00	9 00	
4	"		2 00	8 00	
3	"		1 25	3 75	
					226 00
					15,040 97
6	hats		2 00	12 00	
10	"		1 00	10 00	
9	"		1 25	11 25	
6	"		1 50	9 00	
2	"		1 50	3 00	
6	"		1 25	7 50	
4	"		1 50	6 00	
5	"		1 50	7 50	
5	"		2 00	10 00	
12	"		1 00	12 00	
7	"		2 50	17 50	
4	"		2 00	8 00	
5	"		2 00	10 00	
12	"		1 00	12 00	
5	"		75	3 75	
10	"		1 00	1 00	
4	"		50	2 00	
3	"		1 50	4 50	

3	hats	@	2 00	6 00	
4	"		2 00	8 00	
6	"		3 00	18 00	
6	"		3 00	18 00	
8	"		2 00	16 00	
1	"		3 00	3 00	
3	"		3 00	9 00	
2	"		3 50	7 00	
4	"		1 75	7 00	
7	"		1 00	7 00	
5	"		4 00	20 00	
6	"		2 00	12 00	
					287 00
					15,327 97

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18	hats	2 00	36 00	
8	"	2 00	16 00	
7	"	75	5 25	
8	"	1 50	12 00	
4	"	3 00	12 00	
11	"	2 25	24 75	
6	"	2 00	12 00	
5	"	2 00	10 00	
6	"	2 00	12 00	
5	"	2 00	10 00	
3	"	2 00	6 00	
4	"	2 00	8 00	
3	"	2 00	6 00	
5	"	1 50	7 50	
3	"	2 50	7 50	
8	"	1 50	12 00	
12	"	1 50	18 00	
5	"	1 00	5 00	
1	"		1 50	
6	"	3 00	18 00	
12	caps	50	6 00	
3	hats	2 00	6 00	
2	"	1 50	3 00	
2	"	1 50	3 00	
2	"	2 50	5 00	
3	"	2 50	7 50	
18	"	2 00	36 00	
15	"	2 00	30 00	
11	"	2 00	22 00	
2	"	3 00	6 00	
				364 00
				15,691 97
4	hats	4 50	18 00	
9	"	3 00	27 00	
4	"	3 00	12 00	

		6	hats	@	3 00	18 00	
		11	"		3 00	33 00	
		4	"		3 50	14 00	
		3	"		3 00	9 00	
		3	"		3 00	9 00	
		13	"		4 00	52 00	
		7	"		6 00	42 00	
		4	"		6 00	24 00	
		3	"		5 00	15 00	
No.	2	2	"		6 00	12 00	
	4	2	"		4 50	9 00	
	5	1	"		3 00	3 00	
	5	4	"		4 50	18 00	
	6	2	"		3 00	6 00	
	7	4	"		4 00	16 00	
	8	2	"		3 50	7 00	
	9	2	"		3 50	7 00	
	10	6	"		3 50	7 00	
	11	10	"		4 00	40 00	
35							
	12	3	"		4 00	12 00	
	13	3	"		4 00	12 00	
	14	8	"		4 00	32 00	
	15	14	"		4 00	56 00	
	16	10	"		4 00	40 00	
	17	6	"		3 50	21 00	
	18	12	"		4 00	48 00	
	19	2	"		3 50	7 00	
							628 00
							16,317 97
No.	20	2	hats		4 00	8 00	
	21	5	"		3 00	15 00	
	22	16	"		3 50	56 00	
		16	caps		1 00	16 00	
		173	"		1 00	173 00	
		2	hats		4 00	8 00	
		3	"		2 50	7 50	
		6	"		2 00	12 00	
		3	"		3 00	9 00	
		10	"		2 00	20 00	
		6	"		2 00	12 00	
		3	"		2 50	7 50	
		5	"		2 00	10 00	
		5	"		2 00	10 00	
		5	"		2 00	10 00	
		6	"		2 00	12 00	
		9	"		2 00	18 00	
		4	"		3 50	14 00	
		2	"		3 50	7 00	
		4	"		3 00	12 00	

	4 hats	@	2 00	8 00	
	6 "		2 00	12 00	
	5 "		4 00	20 00	
	9 "		2 00	18 00	
	4 "		4 00	16 00	
	5 "		3 50	17 50	
	1 "		3 50	3 50	
	10 caps		1 00	10 00	
	5 hats		3 00	15 00	
	4 "		7 00	28 00	
					585 00
					16,902 97
	2 hats		6 00	12 00	
	4 beaver hats		6 00	24 00	
No. 21	2 hats		5 50	11 00	
22	2 "		4 00	8 00	
2373	2 "		4 00	8 00	
6996	8 "		1 50	12 00	
40	4 "		4 00	16 00	
550	9 "		5 00	45 00	
36					
5287	4 "		4 00	16 00	
5447	4 "		6 00	24 00	
245	3 "		6 00	18 00	
240	3 "		6 50	19 50	
380	2 "		6 00	12 00	
423	2 "		6 00	12 00	
240	3 "		6 50	19 50	
383	2 "		4 00	8 00	
272	1 "		6 50	6 50	
237	2 "		5 00	10 00	
125	5 "		4 00	20 00	
125	2 "		4 00	8 00	
5460	8 "		5 00	40 00	
3301	17 "		4 00	68 00	
2607	10 "		5 00	50 00	
9136	10 "		5 00	50 00	
5460	2 "		5 00	10 00	
169	2 "		7 00	14 00	
397	3 "		6 50	19 50	
241	2 "		7 00	14 00	
283	2 "		6 50	13 00	
	3 "		4 00	12 00	
					600 00
					17,502 97
	2 hats		4 00	8 00	
No. 290	2 "		4 00	8 00	
	2 "		5 00	10 00	
	3 "		5 00	15 00	

	2	hats	@ 6 00	12 00	
	2	"	7 00	14 00	
	2	"	5 00	10 00	
	2	"	4 00	8 00	
	2	"	5 00	10 00	
No. 1240	2	"	5 00	10 00	
397	2	"	6 50	13 00	
241	1	"		6 50	
2	hats		6 00	12 00	
1	"		5 00	5 00	
2	"		5 00	10 00	
2	"		5 00	10 00	
2	"		5 00	10 00	
2	"		6 00	12 00	
2	"		6 00	12 00	
2	"		6 00	12 00	
5	"	straw	1 00	5 00	
11	"		50	5 50	
4	"		2 50	10 00	
5	"		2 00	10 00	
3	"	beaver	5 00	15 00	
3	"		6 50	19 50	
3	"		5 00	15 00	
1	"		5 00	5 00	
4	caps		1 00	4 00	
1	hat			4 00	
					300 50
					17,802 97

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4	hats, straw	1 00	4 00	
1	"		4 00	
5	"	3 00	15 00	
4	"	2 50	10 00	
7	" straw	50	3 50	
1	" "	75	75	
7	" "	1 00	7 00	
1	"		2 50	
1	"		4 00	
1	"		4 00	
6	"	3 00	18 00	
4	caps	1 00	4 00	
32	"	2 50	80 00	
1	lot wrapping paper		50 00	
3	table-cloths	2 00	6 00	
				212 75
				18,015 72
11	table counters	8 00	88 00	
15	turned-leg tables	8 00	120 00	

6 long tables	@ 8 00	48 00	
1 shoe counter & shelving		35 00	
180 feet shelving		400 00	
1 hat case and stand		30 00	
1 show-case, 8 foot, oval		40 00	
1 " 6 " "		18 00	
2 " 8 " square	20	40 00	
1 " double deck		24 00	
6 shoe stools	1 50	9 00	
1 stove and pipe		30 00	
1 desk, large		20 00	
1 " small		15 00	
1 " stool		1 00	
2 coal scuttles		50	
2 chairs & hatchet		75	
1 nail puller & shovel		2 50	
1 safe (Moseler's)		200 00	
1 letter-press & table		10 00	
1 counter mirror		3 00	
1 mirror		2 50	
1 "		5 00	
10 show-stands, male	3 50	35 00	
3 " female	2 50	7 50	
70 shoe boxes	50	35 00	
40 notion "	50	20 00	
1 plaster leg, female		1 00	
1 " hand		50	
			1,241 25
			19,256 97

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154 yards bed tick	20	31 80	
54 " "	25	13 25	
41 " "	20	8 20	
162 " "	15	24 30	
284 " "	15	42 60	
48 " plaids	12½	6 00	
47 " "	12½	5 87	
46 " "	10	4 60	
45 " "	10	4 50	
48 " "	10	4 80	
			145 92
53 yards plaid	12½	6 62	
50 " "	12½	6 25	
53 " "	12½	6 63	
58 " "	12½	7 25	
58 " "	12½	7 25	
63 " "	12½	7 87	
6½ " "	12½	81	
70 " "	12½	8 75	

67	yards	plaid	@	12½	8 37	
53	"	"		20	10 60	
51	"	domestic		12½	6 37	
49	"	"		12½	6 13	
50	"	"		12½	6 25	
51	"	"		12½	6 37	
40	"	"		12½	5 00	
40	"	"		12½	5 00	
39	"	"		12½	4 87	
40	"	"		12½	5 00	
57	"	"		10	5 70	
57	"	"		10	5 70	
57½	"	"		10	5 75	
54⅓	"	"		10	5 43	
57⅞	"	"		10	5 78	
57¼	"	"		10	5 72	
57½	"	"		10	5 75	
57½	"	"		10	5 78	
46⅔	"	"		10	4 68	
47¼	"	"		10	4 72	
52	"	"		12½	6 50	
51	"	"		12½	6 37	
						183 27
						329 19
50⅓	"	domestic		12½	6 35	
52	"	"		12½	6 50	
44	"	"		12½	5 50	
35	"	"		12½	4 37	
48	"	"		12½	6 00	
52	"	"		8	4 16	
55	"	"		8	4 40	
52	"	"		8	4 16	
51	"	"		8	4 08	
45½	"	drilling		12½	5 70	
39						
50	"	domestic		10	5 00	
52	"	bleached domestic		12½	6 50	
49⅓	"	" "		12½	6 19	
53⅓	"	" "		12½	6 72	
52½	"	" "		12½	6 56	
52½	"	" "		12½	6 57	
53	"	" "		8	4 24	
52	"	" "		8	4 16	
36	"	" "		8	2 88	
53	"	" "		8	4 24	
52	"	" "		8	4 16	
57	"	" "		8	4 56	
48	"	" "		8	3 84	
51	"	" "		8	4 08	

49	yards	bleached domestic @	8	3 92	
51	"	" "	8	4 08	
43	"	" "	8	3 44	
51	"	" "	8	4 08	
62	"	" "	8	4 96	
63	"	" "	8	5 04	
					146 44
					475 63
46	yds.	cambric "	15	6 90	
49	"	lining	20	9 80	
1128	"	bleached domestic	10	112 80	
76½	"	" "	10	7 65	
1188	"	" "	10	118 80	
483	doz.	spool thread	60	289 80	
66	yds.	brown ducking	16	10 56	
67	"	"	16	10 72	
66	"	"	16	10 56	
65	"	"	16	10 40	
61	"	"	16	9 76	
46	"	blue denims	25	11 50	
47½	"	hickory	15	7 12	
56	"	brown denims	20	11 20	
35	"	ten-quarter sheeting	35	12 25	
35	"	eight "	27½	9 62	
35	"	nine "	30	10 50	
47	"	" " bleached	30	14 10	
47	"	prints	8	3 76	
48	"	"	8	3 84	
48	"	"	8	3 84	
54	"	"	8	4 32	
48	"	"	8	3 84	
49	"	"	8	3 92	
48	"	"	8	3 84	
44	"	"	8	3 52	
48	"	"	8	3 84	
40					
49	"	"	8	3 92	
56	"	"	8	4 48	
48	"	"	8	3 84	
1119	"	pique	8	89 52	
					810 52
					1,286 15
50	yards	prints	8	4 00	
49	"	"	8	3 92	
49	"	"	8	3 92	
30	"	"	8	2 40	
17	"	nine-quarter sheeting	30	5 10	
30	"	bleached domestic	10	3 00	

1	lot of remnant				5 00	
38	yards bleached domestic	@	8		3 04	
50	" brown "		10		5 00	
3741	" prints		8		299 28	
58	" plaids		12½		7 25	
15	" table-cloths	1 00			15 00	
7	" duck		25		1 75	
10	" canton flannel		12½		1 25	
24	" drilling		12½		3 00	
6½	" canton flannel		20		1 30	
30	" " "		12½		3 75	
47	" drilling		12½		5 87	
43	" "		12½		5 37	
24	" canton flannel		10		2 40	
2	table-cloths		75		1 50	
7	"	1 25			8 75	
25	"	1 50			37 50	
30	"	1 00			30 00	
12	"	1 00			12 00	
21	"		70		14 70	
12	"	1 00			12 00	
57	"		60		34 20	
55	" denims		20		11 00	
28	" bed tick		20		5 60	
						548 85
						1,835 00
44	yds. bed tick		25		11 00	
52	" canton flannel		20		10 40	
64	" "		12½		8 00	
52	" "		20		10 40	
63	" "		12½		7 87	
63	" "		12½		7 88	
47	" "		20		9 40	
60	" "		10		6 00	
59	" "		12½		7 37	
58	" "		12½		7 25	
60	" "		12½		7 50	
61	" "		12½		7 62	
63	" "		10		6 00	
1	piece domestic				2 00	
34	yds. eight-quarter bleached sheeting		27½		9 35	
26	ladies' companions	1 00			26 00	
2	" hats	2 00			4 00	
41						
3000	needles	1 75			5 25	
36	ladies' vests	2 00			72 00	
14	" "	1 50			21 00	
1	doz. ladies' hose				1 50	
6	misses' vests	1 00			6 00	

2 ladies' vests	@ 1 50	3 00	
2 misses' "	50	1 00	
1 lot of nursery pins		2 50	
1 " " buttons		2 50	
16 misses' vests	50	8 00	
5 doz. misses' hose	1 50	7 50	
2½ " " "	3 00	7 50	
44 boxes buttons	25	11 00	
			296 79
			2,131 79
3 gross buttons	50	1 50	
1 lot of buttons		75	
42 packages pins	1 00	42 00	
20 gross shoe laces	50	10 00	
10 lbs. carpet chain	30	3 00	
50 " spun cotton	25	12 50	
12 doz. ladies' hose	1 00	12 00	
9 " " "	1 00	9 00	
7 " " "	1 00	7 00	
50 yds. wigans	10	5 00	
50 " "	10	5 00	
50 " "	10	5 00	
53 " "	10	5 30	
51½ " "	10	5 15	
53 " "	10	5 30	
40 doz. spool cotton	60	24 00	
142 yds. crinoline	10	14 20	
52 " drilling	12½	6 50	
51 " "	12½	6 37	
38 " "	12½	4 75	
644 " cambric	10	64 40	
11 pr. infant boots	25	2 75	
10 " " "	50	5 00	
10 children's worsted jackets	1 00	10 00	
1 " " "		1 25	
4 nubias	1 00	4 00	
9 jackets	1 50	13 50	
3,000 needles	1 75	5 25	
14 hoods	75	10 50	
1 lb. linen thread		1 00	
			301 97
			2,433 76
12 pair leggins	50	6 00	
2 " "	75	1 50	
13 " "	1 00	13 00	
42			
9 comforts	2 00	18 00	
10 white blankets	4 00	40 00	

27 grey blankets	@ 2 00	54 00	
20 " "	4 00	80 00	
23 " "	5 00	115 00	
12 " "	6 00	72 00	
26 " "	7 00	182 00	
30 lbs. cotton batting	15	4 50	
3 comforts	2 00	6 00	
5 pairs blankets	7 00	35 00	
1 comfort		2 00	
1 pairs blankets		7 00	
1 " "		3 00	
1 comfort		2 00	
11 doz. braid	50	5 50	
55 " thread	60	33 00	
10 pairs kid gloves	1 25	12 50	
5 " " "	1 25	6 25	
5 " " "	2 00	10 00	
2 " " "	1 25	2 50	
6 " " "	1 25	7 50	
1 lot of braid		5 00	
2 zephyr shawls	1 50	3 00	
1 hood		1 00	
1 nubia		1 00	
1 hood		1 00	
67 pairs kid gloves	1 25	83 75	
			813 00
			3,246 76
3 pocket-books	50	1 50	
8 worsted shawls, knit	1 50	12 00	
7 tassels	50	3 50	
16 "	25	4 00	
9 pairs hose	1 00	9 00	
24 " "	50	12 00	
1 lot silk cord		2 50	
9 silk handkerchiefs	1 25	11 25	
8 cord and tassels	1 00	8 00	
1 parasol		4 00	
2 pair hose	75	1 50	
68 linen handkerchiefs	50	34 00	
1 piece silk elastic		3 00	
1 " fancy ribbon		2 50	
1 fan		1 00	
2 yds. emb'd flannel	1 50	3 00	
3 doz. thimbles	1 00	3 00	
2 ladies' vests	1 50	3 00	
1 pair hose		1 00	
1 " wristlets		50	
1 " kid gloves		1 25	
9 ornaments	25	2 25	
10 thimbles	5	50	

2 boxes lilly white	@ 10	20	
1 pocket-book		50	
43			
1 "		50	
1 "		50	
1 "		50	
1 "		50	
2 yds. silk elastic	40	80	
			127 75
			3,374 51
2 chenille (pieces)	50	1 00	
1 hand glass		2 00	
1 "		2 00	
4 belts	50	2 00	
1 pocket-book		50	
1 ornament		1 50	
7 lace caps	1 50	10 50	
15 boxes handkerchiefs	50	7 50	
16 bottles cologne	50	8 00	
11 pairs white kid gloves	1 50	16 50	
3 bolts ribbon	10 00	30 00	
2 " "	7 50	15 00	
3 " "	5 00	15 00	
57 " "	2 50	142 50	
189 " "	1 00	189 00	
1 dolman		15 00	
1 "		10 00	
2 knit shawls	1 50	3 00	
1 ladies' lawn sa-que		3 50	
1 " rubber circular		2 50	
9 lbs. hair-pins	75	6 75	
7 round combs	20	1 40	
5 Turk. combs	10	50	
6 " "	25	1 50	
3 " "	35	1 05	
6 " "	50	3 00	
2 " "	50	1 00	
8½ doz. shirt fronts	3 00	25 50	
36 combs	20	7 20	
6 "	25	1 50	
			526 40
			3,900 91
20 combs	15	3 00	
19 ornaments	50	9 50	
32 handkerchiefs	25	8 00	
1 lot velvet ribbon		2 50	
6 bunches of braid	75	4 50	
10 gross buttons	1 00	10 00	

10 ladies' silk ties	@ 50	5 00	
27 " lace "	1 00	27 00	
8 pairs garters	25	2 00	
30 " armlets	10	3 00	
19 " "	10	1 90	
44			
5 doz. corset laces	50	2 50	
1 gross " "		1 50	
8 belts	50	4 00	
7 "	75	5 25	
3 "	25	75	
11 collars	25	2 75	
16 hair nets	25	4 00	
2 boxes linen thread	1 00	2 00	
2 " " h'd'k'fs	50	1 50	
5 pairs mit-s	1 00	5 00	
2 " "	1 25	2 50	
3 " "	50	1 50	
15 handkerchiefs	20	3 00	
45 "	25	11 25	
5 pairs gloves	25	1 25	
4 " "	50	2 00	
8 " "	25	2 00	
3 " "	25	75	
6 " "	25	1 50	
			131 40
			4,032 31
10 collars	25	2 50	
12 "	25	3 00	
1 box cable cord		2 00	
7 fans	1 50	10 50	
1 fan		2 50	
11 pairs bracelets	25	2 75	
1 lot of agate buttons		2 50	
1 " shoe laces		1 00	
22 collars	25	5 50	
7 boxes lily white	10	70	
22 " " "	10	2 20	
6 doz. tape	60	3 60	
32 thimbles	5	1 60	
6 boxes buttons	25	1 50	
10 " hooks & eyes	25	2 50	
21 collars	20	4 20	
9 pairs cuffs	25	2 25	
3 sets collars & cuffs	50	1 50	
8 " " "	50	4 00	
1 " " "		50	
4 doz. napkins	1 50	6 00	
8 collars	25	2 00	

9 pairs of cuffs	@	25	2 25	
9 " "		25	2 25	
9 collars		25	2 25	
40 "		20	8 00	
11 "		25	2 75	
5 "		15	75	
4 "		15	60	
2 pairs cuffs		25	50	
				84 15
				4,116 46
6 wallets		50	3 00	
6 doz. collars		2 50	15 00	
45				
3 sets "		75	2 25	
14 pairs bracelets		25	3 50	
20 " "		25	5 00	
45 doz. buttons		10	4 50	
18 " "		10	1 80	
9 " "		10	90	
6 " "		15	90	
4 " "		30	1 20	
3 " "		30	90	
2 " "		30	60	
5 " "		15	75	
30 " "		10	3 00	
2 " "		10	20	
4 " "		10	40	
4 " "		10	40	
6 " "		10	60	
4 " "		25	1 00	
2 " "		25	50	
4 " "		25	1 00	
1 " "		50	50	
5 " "		50	2 50	
9 " "		20	1 80	
7 " "		25	1 75	
9 " "		40	3 60	
2 " "		20	40	
1½ " "		20	30	
11 " "		20	2 20	
2½ " "		40	1 00	
				61 45
				4,177 91
9 doz. buttons		50	4 50	
11 " "		15	1 65	
21 " "		20	4 20	
7 " "		15	1 05	
5 " "		10	50	

2 doz. buttons	@	10	20	
10 " "		10	1 00	
10 " "		20	2 00	
8 " "		10	80	
6 boxes "		1 50	9 00	
4 doz. "		40	1 60	
6 " "		50	3 00	
20 " "		40	8 00	
12 " "		30	3 60	
14 " "		30	4 20	
12 " "		20	2 40	
3 " "		20	60	
50 " "		40	20 00	
20 " "		15	3 00	
46				
5 " "		20	1 00	
23 " "		40	9 20	
12 " "		20	2 40	
81 yds. lace		20	16 20	
44 " " veiling		50	22 00	
4½ " " "		50	2 25	
4¾ " " "		50	2 37	
5¼ " " "		50	2 62	
107 " " "		50	53 50	
23 " " "		30	11 90	
36 " " "		25	9 00	
				203 74
				4,381 65
143 yds. lace		15	21 45	
1 lot of hair-pins			50	
36 yds. lace		25	9 00	
3 " "		15	45	
9 " "		20	1 80	
4 " "		50	2 00	
2 pieces lace		50	1 00	
5 " trimming		2 00	10 00	
20 yds. lace veiling		40	8 00	
58 " "		50	29 00	
1 lot of pins			25	
130 yds. embroidery		12½	16 25	
36 " lace		20	7 20	
24 " "		25	6 00	
90 " "		12½	11 25	
54 " "		20	10 80	
1 lot elastic web			2 50	
1 " safety pins			1 00	
5 pairs woolen hose		50	2 50	
2 " " "		50	1 00	
1 " " "		50	50	

14	pairs	cotton	hose	@	50	7 00	
4	"	"	"		50	2 00	
18	"	"	"	children's	25	4 50	
3	"	"	"	women's	1 00	3 00	
5	"	"	"	misses'	25	1 25	
3	"	"	"	ladies'	1 00	3 00	
6	"	"	"	children's	25	1 50	
20	"	"	"	ladies'	50	10 00	
3	"	"	"	misses'	75	2 25	
							176 95
							4,558 60
1	pair	cotton	hose		1 00	1 00	
2	"	"	"		50	1 00	
3	"	"	"		50	1 50	
2	"	"	"		25	50	
2	"	"	"		50	1 00	
2	"	"	"		50	1 00	
55	"	"	"		25	13 75	
7	"	"	"		30	2 10	
5	"	"	"	childs'	25	1 25	
47							
7	"	"	"		25	1 75	
4	"	"	"		25	1 00	
6	"	"	"		30	1 80	
2	"	"	"		40	80	
4	"	"	"		25	1 00	
5	"	"	"		25	1 25	
4	"	"	"	misses'	50	2 00	
22	"	"	"	cotton	40	8 80	
11	"	"	"	childs'	40	4 40	
29	"	"	"	misses'	75	21 75	
9	"	"	"		50	4 50	
15	"	"	"		40	6 00	
12	"	"	"		30	3 60	
26	"	"	"		50	13 00	
34	"	"	"	woolen	50	17 00	
14	"	"	"	cotton	50	7 00	
18	"	"	"		25	4 50	
16	"	"	"		50	8 00	
16	"	"	"	woolen	60	9 60	
12	"	"	"		50	6 00	
4	"	"	"		60	2 40	
							149 25
							4,707 85
4	pairs	woolen	hose		60	2 40	
6	"	"	"		75	4 50	
20	"	cotton	"		50	10 00	
4	"	woolen	"		75	3 00	

4	pairs woolen hose @	75	3	00	
7	" " "	50	3	50	
9	" cotton "	25	2	25	
30	" " "	30	9	00	
10	" " "	20	2	00	
23	" " "	20	4	60	
12	" " "	30	3	60	
36	" " "	20	7	20	
26	" " "	20	5	20	
34	" " "	20	7	80	
5	" woolen "	50	2	50	
10	sets collars & cuffs (dam'g'd)	25	2	50	
18	pairs cotton hose	50	9	00	
1	set collars & cuffs			50	
5	pairs cuffs	25	1	25	
6	" cotton hose	50	3	00	
7	" cuffs	25	1	75	
8	" hose	15	1	20	
42	" cotton hose	20	8	40	
4	" " "	40	1	60	
10	" " "	25	2	50	
7	" " "	25	1	75	
48					
21	" " "	25	5	25	
14	" " "	25	3	50	
5	" " "	25	1	25	
18	" " "	25	4	50	
					118 50
					4,826 35
36	pairs cotton hose	20	7	20	
17	" " "	20	3	40	
10	" " "	25	2	50	
70	" " "	25	17	50	
7	" " "	20	1	40	
14	" " "	25	3	50	
24	" " "	20	4	80	
10	" " "	30	3	00	
12	" " "	30	3	60	
75	yds. tinsel	75	56	25	
16	" "	1 50	24	00	
14	" "	1 50	21	00	
9	" "	1 50	13	50	
8	" "	75	6	00	
9	" "	75	6	75	
12	" "	75	9	00	
6	" "	75	4	50	
11	" pongee silk	3 00	33	00	
3¾	" tinsel dress goods	75	2	82	
9	" watered silk	1 50	13	50	

10 yds.	watered	silk	@ 1 50	15 00	
10 "	"	"	1 50	15 00	
10 "	"	"	1 50	15 00	
10 "	"	"	1 50	15 00	
25 "	satin		1 25	31 25	
1 "	"			1 25	
7½ "	silk		1 00	7 50	
5 "	"		1 00	5 00	
3¾ "	"		1 00	3 75	
11¾ "	"		1 00	11 75	
					357 72
					5,184 07
8½ yds.	satin		1 25	10 00	
3 "	"		1 25	3 75	
4 "	"		1 25	5 00	
6 "	silk		1 00	6 00	
18¾ "	satin		1 25	23 44	
3¾ "	"		1 50	5 62	
4 "	"		1 50	6 00	
25 "	silk		1 00	25 00	
20 "	"		1 50	30 00	
7 "	satin		2 25	15 75	
27 "	"		1 50	40 50	
24¾ "	pique		25	6 19	
42 "	"		25	10 50	
17 "	best of lawn		40	6 80	
70 "	tarl-tan		25	17 50	
5 "	picque		20	1 00	
3 "	linen		75	2 25	
49					
4 yds.	jaconet		25	1 00	
5 "	"		20	1 00	
1 cloth	cloak			5 00	
1 "	dolman			12 00	
1 "	cloak			7 50	
1 long	coat			10 00	
1 cloth	cloak			10 00	
1 "	dolman			7 50	
1 "	"			7 00	
1 "	"			9 00	
5 circulars			3 50	17 50	
70 yds.	fringe		75	52 50	
2 doz.	napkins		2 50	5 00	
					360 30
					5,544 37
2 doz.	napkins		3 00	6 00	
2½ "	"		2 00	5 00	
4 "	"		1 50	6 00	

2 doz. napkins	@	1 50	3 00	
6 " "		1 50	9 00	
3½ " "		3 00	10 50	
1 " "		2 25	2 25	
4 " "		2 00	8 00	
1 table-cloth			2 50	
6 linen carriage robes		1 50	9 00	
10 napkins		25	2 50	
1 lot remnant edge			2 50	
1 " whalebone			2 00	
3 yds. satin		1 25	3 75	
1 parasol			2 50	
1 "			1 00	
1 "			4 00	
1 ladies' cloth cloak			12 00	
2 " " jacket		4 00	8 00	
3 skirts		1 50	4 50	
1 "			75	
4 "		2 25	9 00	
3 "		1 50	4 50	
4 "		1 00	4 00	
1 "			75	
1 "			85	
9 "		1 00	9 00	
8 "		75	6 00	
48 "		1 00	48 00	
40 yds. lining crash		20	8 00	
				194 85
				5,739 22
40 yds. crash linen		15	6 00	
25 " " "		25	6 25	
40 " " "		25	10 00	
25 " " "		25	6 25	
50				
40 " " "		15	6 00	
120 " " "		15	18 00	
125 " " "		15	18 75	
40 " " "		25	10 00	
8 towels		30	2 40	
8 "		30	2 40	
18 "		40	7 20	
12 "		60	7 20	
1 "			60	
10 "		25	2 50	
58 "		25	14 50	
8 bed spreads		1 50	12 00	
4 " "		2 00	8 00	
4 " "		1 50	6 00	
1 " "			2 00	

4	bed spreads	@ 4 00	16 00		
25	yds. jeans	25	6 25		
7	" water-proof	1 25	8 75		
17	" "	1 50	25 50		
11	" pants goods	50	5 00		
4	" water-proof	1 00	4 00		
30	" cottonade	25	7 50		
36	" "	25	9 00		
26½	" "	30	7 95		
18	" "	30	5 40		
27	" "	30	8 10		
				250	00
				5,989	22
18½	yds. jeans	20	3 70		
51	" "	25	12 75		
52	" "	25	13 00		
48	" "	30	14 40		
42	" "	25	10 50		
45	" "	50	22 50		
25	" "	25	6 25		
45	" "	25	11 25		
42	" "	30	12 60		
45	" "	40	18 00		
35	" "	40	14 00		
42	" "	60	25 20		
8½	" "	25	2 12		
24½	" "	50	12 25		
23	" "	60	13 80		
23	" "	60	13 80		
6½	" "	50	3 25		
19	" "	60	11 40		
12	" "	60	7 20		
6	" "	50	3 00		
4	" "	50	2 00		
6	" "	60	3 60		
5	" "	25	1 25		
5	lbs. spun cotton	25	1 25		
19	seamless sacks	25	4 75		
10½	bed ticking	20	2 10		
51					
41	" "	20	8 20		
17	" "	20	3 40		
9	" "	25	2 25		
33	" "	20	6 60		
				266	37
				6,255	59
16	yds. bed tick	20	3 20		
6	" "	15	90		

7	yds.	bed tick	@	20	1 40	
39	"	"		25	9 75	
60	"	blue denims		20	12 00	
56	"	" "		20	11 20	
36	"	" "		25	9 00	
8	"	" "		20	1 60	
52	"	" "		20	10 40	
36	"	bed tick		12½	4 50	
25	"	" "		20	5 00	
14	"	" "		12½	1 75	
30½	"	" "		20	3 10	
51½	"	brown ducking		20	10 30	
54	"	" "		25	13 50	
52	"	" "		20	10 40	
7½	"	blue denims		25	1 87	
24	"	" "		20	4 80	
67	"	brown duck		20	13 40	
40	"	" "		20	8 00	
38	"	" "		20	7 60	
40	"	" "		25	10 00	
38	"	cotton stripe		12½	4 75	
22	"	cottonade		25	5 50	
15	"	cotton stripe		12½	1 87	
52	"	brown denims		25	13 00	
35	"	blue "		25	8 75	
66	"	cottonade		25	16 50	
25	"	"		25	6 25	
46	"	stripes		12½	5 75	
						216 04
						6,471 63
52	yds.	cheviot		20	10 40	
43	"	"		12½	5 37	
40	"	"		12½	5 00	
48	"	"		25	12 00	
38	"	cottonade		25	9 50	
22	"	cheviot		20	4 40	
27	"	"		25	6 75	
29	"	"		25	7 25	
21	"	stripes		12½	2 62	
15	"	cheviot		20	3 00	
48	"	"		15	7 20	
12½	"	"		25	3 12	
52						
40	"	stripes		12½	5 00	
43	"	cheviot		12½	5 37	
53	"	cottonade		30	15 90	
22	"	cheviot		20	4 40	
50	"	"		15	7 50	
43	"	"		12½	5 37	

30½	yds.	brown duck	@	20	6 10	
28	"	linen		25	7 00	
48½	"	cheviot		12½	6 06	
34	"	"		12½	4 25	
38	"	"		12½	4 75	
62	"	"		12½	7 75	
59	"	"		12½	7 37	
64	"	"		12½	8 00	
50	"	"		12½	6 25	
24	"	"		20	4 80	
44	"	"		12½	5 50	
8	"	"		15	1 20	
						179 18
						6,650 81
28	yds.	cheviot		12½	3 50	
13	"	"		12½	1 62	
52	"	"		12½	6 50	
64	"	"		12½	8 00	
25	"	"		12½	3 12	
5½	"	"		20	1 10	
48	"	"		12½	6 00	
7	"	"		12½	87	
44	"	"		15	6 60	
37	"	"		15	5 05	
22	"	"		20	4 40	
6	"	"		12½	75	
29	"	"		12½	3 62	
30	"	"		12½	3 75	
40	"	plaids		12½	5 00	
22	"	"		12½	2 75	
16	"	canton flannel		20	3 20	
23	"	stripes		12½	2 87	
12	"	searsuckers		20	2 40	
21	"	"		20	4 20	
33	"	paper cambric		10	3 30	
51	"	creton		12½	6 37	
58	"	"		12½	7 25	
61	"	"		12½	7 62	
50	"	"		12½	6 25	
58	"	"		12½	7 25	
57	"	"		12½	7 12	
60	"	"		12½	7 50	
31	"	"		12½	3 87	
34	"	grass cloth		12½	4 25	
						136 08
						6,786 89
27	yds.	grass cloth		12½	3 37	
27	"	"		12½	3 38	
4	"	creton		12½	50	

53

32	yds.	creton-	@	12½	4 00	
4	"	"		12½	50	
22	"	"		12½	2 75	
12	"	"		12½	1 50	
21	"	"		12½	2 62	
12	"	grass cloth		12½	1 50	
35½	"	stripes		12½	4 44	
36	"	"		12½	4 50	
23	"	"		12½	2 87	
19	"	"		12½	2 37	
5¼	"	"		12½	72	
33	"	checks		12½	4 12	
35	"	cheviot		20	7 00	
32	"	"		12½	4 00	
30	"	"		20	6 00	
15	"	"		12½	1 87	
25	"	"		12½	3 12	
20	"	"		20	4 00	
33	"	"		12½	4 12	
6	"	"		12½	75	
47	"	plaids		12½	5 87	
30	"	"		12½	3 75	
34	"	cheviot		20	6 80	
41	"	"		20	8 20	
33	"	checks		20	6 60	
26	"	gingham		20	5 20	
22	"	"		20	4 40	
						110 82
						6,897 71
24	yds.	gingham		20	4 80	
32	"	"		20	6 40	
11	"	"		20	2 20	
28	"	"		20	5 60	
20	"	"		20	4 00	
36	"	"		20	7 20	
17	"	"		20	3 40	
12	"	"		15	1 80	
18	"	"		15	2 70	
16	"	checks		12½	2 00	
38	"	gingham		20	7 60	
4½	"	"		20	90	
30	"	"		20	6 00	
34	"	"		15	5 10	
36	"	"		20	7 20	
27	"	"		15	4 05	
13	"	"		12½	1 62	
43	"	"		15	6 45	
15½	"	"		15	2 32	
22	"	"		20	4 40	

54

34	yds.	gingham	@	15	5 10	
10	"	"		12½	1 25	
22	"	"		15	3 30	
13	"	"		12½	1 62	
14	"	"		15	2 10	
18	"	"		15	2 70	
30	"	"		15	4 50	
45	"	"		10	4 50	
37	"	"		15	5 55	
23	"	"		10	2 30	
						118 66
						7,016 37
38	yds.	gingham		12½	4 75	
16	"	"		12½	2 00	
15½	"	"		12½	1 94	
19	"	"		12½	2 37	
28	"	"		12½	3 50	
36	"	"		12½	4 50	
29	"	"		12½	3 62	
31	"	"		12½	3 87	
18	"	"		12½	2 25	
40	"	"		12½	5 00	
50	"	"		12½	6 25	
14	"	"		12½	1 75	
48	"	"		12½	6 00	
43	"	"		12½	5 37	
13	"	"		12½	1 62	
23	"	"		12½	2 87	
24	"	"		12½	3 00	
6	"	"		12½	75	
33	"	"		12½	4 12	
27	"	"		12½	3 37	
48	"	"		12½	6 00	
44	"	"		12½	5 50	
46	"	"		12½	5 75	
35	"	"		12½	4 37	
15	"	"		12½	1 87	
49	"	"		12½	6 12½	
39	"	"		12½	4 87	
34	"	"		12½	4 25	
21	"	"		12½	2 62	
8½	"	"		2 00	17 00	
						127 25
						7,143 62
5	yds.	velvet		2 50	12 50	
29	"	"		1 00	29 00	
23½	"	lace curtains		50	11 75	

2	yds.	flannel	@	25		50	
11½	"	lining		20	2	30	
8½	"	"		15	1	27	
25	"	"		20	5	00	
12	"	"		20	2	40	
21	"	"		20	4	20	
17	"	" flannel		50	8	50	
51½	"	grey "		30	15	45	
55							
34	"	red "		30	10	20	
42	"	" "		40	16	80	
33	"	" "		30	9	90	
50	"	" "		60	30	00	
2⅓	"	opera "		75	2	07	
31	"	red "		60	18	60	
10	"	opera "		75	7	50	
19	"	" "		75	14	25	
14	"	" "		75	10	50	
32	"	white "		60	19	20	
2	"	" "		60	1	20	
2	"	" "		75	1	50	
15½	"	" "		50	7	75	
7½	"	" "		40	3	00	
20	"	opera "		75	15	00	
20	"	" "		75	15	00	
33½	"	lining "		20	6	70	
26	"	white "		50	13	00	
22	"	" "		50	11	00	
							306 04
							7,449 66
5	yds.	lindsay		20	1	00	
10	"	"		25	2	50	
27½	"	white flannel		40	11	00	
32½	"	lindsay		20	6	50	
10	"	red flannel		60	6	00	
25	"	gray "		40	10	00	
2	"	blue "		40		80	
42	"	" "		60	25	20	
20	"	" "		75	15	00	
18	"	" "		40	7	20	
26	"	" "		70	18	20	
23	"	red "		60	13	80	
24	"	" "		40	9	60	
2	"	" "		40		80	
19	"	" "		40	7	60	
16	"	" "		60	9	60	
18	"	" "		30	5	40	
60	"	" "		60	36	00	
56½	"	" "		70	39	55	

42	yds. red	flannel	@	70	29 40	
13	" "	"		70	9 10	
34½	" "	"		40	13 80	
30½	" "	"		70	21 35	
48	" "	"		60	28 80	
9	" "	"		60	5 40	
17	" "	"		40	6 80	
17	" "	"		70	11 90	
25	" "	"		60	15 00	
56						
30	" "	"		50	15 00	
71	" "	"		30	21 30	
						403 60
						7,853 26
8½	yds.	sheeting		30	2 55	
29	"	"		35	10 15	
36	"	canton flannel		20	7 20	
22½	"	"		20	4 50	
38	"	duck (40 in.)		30	11 40	
46	"	bleached domestic		12½	5 75	
5	"	canton flannel		20	1 00	
54	"	"		12½	6 75	
45	"	"		12½	5 62	
25	"	"		12½	3 13	
38	"	drilling		12½	4 50	
24	"	lawn		15	3 60	
12	"	"		20	2 40	
44	"	"		20	8 80	
15	"	"		30	4 50	
63	"	"		30	18 90	
25	"	"		30	7 50	
29	"	"		12½	3 62	
14	"	"		12½	1 75	
60	"	gingham		20	12 00	
1 lot remnants					3 00	
5	shawls			1 50	7 50	
22	"			60	13 20	
2	"			3 75	7 50	
1	"				4 50	
2	"			3 00	6 00	
2	"			4 50	9 00	
4	"			1 50	6 00	
3	"			3 75	11 25	
2	"			3 75	7 50	
						201 07
						8,054 33
4	shawls			3 00	12 00	
3	"			6 00	18 00	

1	shawl				6 00	
48	yds	net	@	60	28 80	
8	"	mosquito net		60	4 80	
24	"	dress goods		25	6 00	
54	"	"		30	16 20	
17	"	"		30	5 10	
50	"	"		30	15 00	
25	"	"		25	6 25	
20	"	"		25	5 00	
10	"	"		25	2 50	
30	"	"		25	7 50	
50	"	"		30	15 00	
18	"	"		30	5 40	
5½	"	velvet		1 00	5 50	
30	"	dress goods		30	9 00	
30	"	"		30	9 00	
7½	"	cashmere		1 00	7 50	
57						
40	"	"		1 00	40 00	
21	"	"		50	10 50	
42	"	"		75	31 50	
14	"	"		1 00	13 00	
29	"	"		1 00	29 00	
18	"	"		1 50	27 00	
24½	"	"		80	19 60	
47	"	"		50	23 50	
20½	"	"		1 25	25 62	
11½	"	"		1 25	14 12	
20	"	"		75	15 00	
						433 39
						8,487 72
14	yds.	cashmere		1 50	21 00	
16	"	"		1 50	24 00	
21	"	ladies' cloth		1 50	31 50	
33	"	crinoline		10	3 30	
5	"	delaine		75	3 75	
248	"	wigan		10	24 80	
20	"	silesia		15	3 00	
66	"	drilling		12½	8 25	
10	"	silesia		15	1 50	
25	"	drilling		12½	3 12	
200	"	paper cambric		10	20 00	
1,040	"	dress goods		10	104 00	
46	"	" "		10	4 60	
56	"	" "		10	5 60	
22	"	" "		25	5 50	
20	"	" "		15	3 00	
18	"	" "		15	2 70	
14	"	" "		30	4 20	

3½	yds. dress goods		@	25	87	
22	" " "			25	5 50	
56	" " "			10	5 60	
45	" " "			10	4 50	
15	" " "			10	1 50	
21	" " "			15	3 15	
56	" " "			25	14 00	
42	" " "			12½	5 25	
19	" " "			12½	2 37	
34	" " "			12½	4 25	
24	" " "			12½	3 00	
6½	" " "			12½	81	
						324 62
						8,812 34
8	yds. dress goods			30	2 40	
18	" " "			30	5 40	
11	" " "			30	3 30	
40	" " "			20	8 00	
26	" " "			20	5 20	
58						
30	" " "			35	10 50	
18	" " "			12½	2 25	
18½	" " "			30	5 55	
36	" " "			12½	4 50	
18	" " "			12½	2 25	
54	" " "			12½	6 75	
34	" " "			12½	4 25	
28	" " "			12½	3 50	
48	" " "			20	9 60	
16	" " "			30	4 80	
18	" " "			12½	2 25	
20	" " "			12½	2 50	
32	" " "			12½	4 00	
6	" " "			12½	75	
35	" " "			30	10 50	
21	" " "			12½	2 62	
38	" " "			12½	4 75	
24	" " "			30	7 20	
29	" " "			40	11 60	
32	" " "			40	12 80	
32	" " "			30	9 60	
8	" " "			30	2 40	
10	" " "			30	3 00	
9	" " "			30	2 70	
18	" " "			30	5 40	
						160 32
						8,972 66

18	yds. dress goods	@	35	6 30	
2	" " "		12½	25	
20	" " "		30	6 00	
9	" " "		20	1 80	
30	" " "		20	6 00	
12	" " "		40	4 80	
14	" " "		20	2 80	
18	" " "		20	3 60	
12	" " "		20	2 40	
33	" " "		20	6 60	
8½	" " "		40	3 40	
5	" " "		30	1 50	
23	" " "		60	13 80	
20	" " "		60	12 00	
18	" " "		60	10 80	
12	" " "		40	4 80	
28	" " "		60	16 80	
40	" " "		60	24 00	
54	" " "		30	16 20	
13	" " "		30	3 90	
36	" " "		40	14 40	
18	" " "		40	7 20	
29	" " "		30	8 70	
51	" grenadine		40	20 40	
50	" "		40	20 00	
26	" flannel		75	19 50	
9	" dress goods		40	3 60	
59					
4	" " "		40	1 60	
10	" " "	1 50		15 00	
5	" " "	3 00		15 00	
					273 15
					9,245 81
3	yds. dress goods	2 50		7 50	
3	" " "	2 50		7 50	
26	" " flannel		60	15 60	
6	" ladies' cloth	1 50		9 00	
1 lot remnants				1 50	
51½	yds. cashmere		50	25 75	
6	" "		50	3 00	
14	" "		60	8 40	
15	" "		40	6 00	
10	" "		50	5 00	
12	" flannel		50	6 00	
23	" "		50	11 50	
25	" "		60	15 00	
22	" "		60	13 20	
24	" "		50	12 00	
17	" "		60	10 20	

23	yds. dress goods	@ 1 00	23 00	
32	" " "	50	16 00	
18	" " "	20	3 60	
50	" grenadine	40	20 00	
300	" Holland	20	60 00	
5	pieces oil-cloth	5 00	25 00	
30	lbs. wool yarn	1 25	37 50	
43	doz. silk thread	1 20	3 60 48 00	
1,000	spools of twist	5	50 00	
1	lot darning needles		1 00	
12	doz. braid	1 00	12 00	
				456 85
				$9,702 66

(Endorsed:) No. 349. Exhibit "B." Filed Nov. 25, 1882. A. J. Houston, clerk.

60 "EXHIBIT C."

THE STATE OF TEXAS, }
County of Grayson. }

Know all men by these presents that we, Louis Goldsal and Benjamin Hassberg, doing business as merchants in Denison, Grayson county, Texas, under the firm name and style of "Louis Goldsal & Co.," for and in consideration of the sum of one dollar, to us in hand paid by Fred. Muller and A. Jacobs, of same place, the receipt of which is hereby acknowledged, and for the further purposes and considerations hereinafter stated, have this day assigned, bargained, sold, and conveyed, and by these presents do assign, bargain, sell, and convey, unto the said Fred. Muller and A. Jacobs all the property of every kind owned by us or either of us, individually or as a firm, either real, personal, or mixed, said property consisting of our stock of merchandise situated in our place of business known as Nos. 204 & 206, south side, Main street, in Denison, Texas, being composed of dry goods, clothing, boots, shoes, hats, caps, trunks, valises, gents' furnishing goods, show-cases, book acc'ts, &c., worth about twenty-seven thousand dollars, and all other property owned by us or either of us not herein mentioned, except such of our or either of our property as is exempt from execution by the laws of the State of Texas and no other; to have and to hold unto them, the said Fred. Muller and A. Jacobs, their assigns and successors, forever. This conveyance is made, however, for the following purposes, to wit:

61 We, the said Louis Goldsal and Benjamin Hassberg, doing business as aforesaid under the firm name of "Louis Goldsal & Co.," are insolvent, being indebted beyond what we or either of us are able to pay, and desire to secure a just and proper distribution of our and each of our property among our creditors, and this

assignment is made in trust to the said Fred. Muller and A. Jacobs for the benefit of such of our creditors only as will consent to accept their proportional share of our estate and discharge us from their respective claims; and for said purpose the said Fred. Muller and A. Jacobs are hereby authorized and directed to take possession at once of all the property above conveyed and convert the same into cash as soon and upon the best terms possible for the best interest of our creditors, and execute and deliver all necessary conveyances therefor to the purchasers, and to collect such of the claims due us or either of us as are collectible, and to bring and prosecute such suits therefor as may be necessary, and to execute and deliver all proper receipts, releases, and discharges to our said debtors on the payment of said claims, and to do and perform each and every act and thing whatsoever requisite, necessary, and proper for them to do in and about the premises for the proper and lawful administration of this trust in accordance with the law; and the said Fred. Muller and A. Jacobs shall pay the proceeds of our said property, according to law, to each of our creditors as shall legally consent to accept their proportional share of our estates, property, and effects as aforesaid, and discharge us from their respective claims,
62 and no others, he first paying the expenses of administering this trust and a reasonable compensation to himself for his services. The schedule hereto attached, marked "Exhibit A," contains a full and true account of the names and residences of all our creditors, the sum owing to each, and the nature of the demand, as well as a statement of their respective causes and considerations of said indebtedness and all existing judgments, mortgages, or other securities for the payment of such debts. Our said assignees are hereby required to give bond according to law. Witness our hands this the 3rd day of March, A. D. 1882.

(Signed) LOUIS GOLDSAL.
(Signed) BENJAMIN HASSBERG.

THE STATE OF TEXAS, }
County of Grayson. }

Before me, the undersigned authority, this day personally appeared Louis Goldsal and Benjamin Hassberg, to me well known to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they had made, executed, and delivered the same for the purposes and considerations therein expressed.

In testimony of which I have hereunto affixed my official signature and seal of office this the 3rd day of March, A. D. 1882.

[SEAL.] (Signed) H. TONE,
Notary Public, Grayson County, Texas.

63 THE STATE OF TEXAS, }
County of Grayson. }

Before the undersigned authority this day personally appeared Louis Goldsal and Benj. Hassberg, who, being duly sworn, on oath say that the inventory and list of creditors, claims, &e., which follows and is stated below is in all respects just and true according to the best of their knowledge and belief.

(Signed) LOUIS GOLDSAL.
(Signed) BENJAMIN HASSBERG.

Sworn to and subscribed before me this March 3rd, 1882, and to certify which I have hereunto set my official signature and seal of office, at Denison, Texas, on the date aforesaid.

[SEAL.] (Signed) H. TONE,
Notary Public for Grayson County, Texas.

"EXHIBIT A."

Names of creditors.	Residence.	Am't.	Nature of debt.	Consideration & place where debt arose.
H. B. Claflin & Co.	New York city	2,486 72	Notes	Merchandise; N. Y.
" "	"	443 38	Account	" "
Keith Bros.	Chicago, Ill.	880 64	"	" Chicago.
R. K. Davis & Co.	New York	428 25	"	" N. Y.
Cahn, Pepper & Co.	"	398 26	Notes	" N. Y.
H. Lyon & Son	St. Louis, Mo.	280 00	"	" St. Louis.
" "	"	192 15	Acc't	" "
Mack, Stadler & Co.	Cincinnati, O.	4,052 60	"	" Cincinnati.
L. Levenson & Co.	New York	2,408 67	Notes	" N. Y.
Weisenfield & Co.	Baltimore, Md.	165 00	Acc't	" N. Y.
Schwab & Co.	St. Louis, Mo.	2,082 25	Notes	" St. Louis.
Levison & Bly	St. Louis, Mo.	9 50	Acc't	" "
Caller Dunn	New York	934 91	Notes	" N. Y.
64 Troy Linen Collar Co.	"	36 00	Acc't	" "
M. Wolff & Co.	"	900 63	Notes	" "
Friedman Bros.	Boston, Mass.	814 59	Acc't	" Boston.
Nawotuck Silk Co.	St. Louis, Mo.	2 00	"	" Denison.
Mrs. Sarah Goldsal		13,725 00	Notes	Borrowed money; Denison.
Stern & Co.	New York	493 63	"	Merchandise; N. Y.
Claflin & Thayer	Boston, Mass.	556 30	Acc't	" Boston.
Wm. O. Headley & Son	New York	326 00	"	" N. Y.
Vogler & Guedtner	Chicago, Ill.	197 26	"	" Denison.
Geo. A. Clark & Bro.	New York	141 93	"	" Denison.
Miller Bros.	Galveston, Tex.	101 70	"	" "
Leopold Bros. & Co.	Chicago, Ill.	1,551 38	Notes	" Chicago.
D. A. Sahlien & Co.	New York	1,682 22	Notes	" N. Y.
Seltz, Schwab & Co.	Chicago, Ill.	325 90	Acc't	" Denison.
Bates, Reed & Cooley	New York	2,186 06	Notes	" N. Y.
Goldman Bros.	"	584 33	Acc't	" "
Clark Bros.	"	69 90	"	" "
Field, Thayer & Co.	Boston, Mass.	357 00	"	" Boston.

Exhibit A—Continued.

Names of creditors.	Residence.	Am't.	Nature of debt.	Consideration & place where debt arose.
M. Rosenfield	St. Louis, Mo.	481 20	Acc't	Merchandise; St. Louis.
Teft, Weller & Co.	New York	188 17	"	" N. Y.
Sanger Bros.	Dallas, Tex.	164 16	"	" Denison.
Kramer & Loth	St. Louis, Mo.	451 58	"	" "
H. T. Simon & Mowe	St. Louis, Mo.	116 30	"	" "
Lissa, Slein & Co.	New York	254 50	"	" "
D. S. Walton & Co.	"	48 72	"	" "
Stich Bros.	"	69 00	"	" "
Pfaelzer Bros. & Co.	Philadelphia, Pa.	4 14	"	" "
Rice, Stix, & Co.	St. Louis, Mo.	372 25	"	St. Louis.
Gottlieb, Bischop & Co.	"	287 50	"	Cincinnati.
Roshbaugh, Moore & Co.	Denison, Tex.	1,300 00	Notes	Borrowed money; Denison.
F. Muller	"	324 50	Account for rent of store	Rent, Denison.
Wolf Bros. & Bath	St. Louis, Mo.	1,487 43	Overdraft on cotton	Overdraft; St. Louis, Mo.
Denison Gass Co.	Denison, Tex.	about 80 00	Acc't	Gass; Denison, T'x.

65 (Endorsed:) No. 349. Louis Goldsal & Co. to F. Muller & A. Jacobs. Assignment. Filed March 3rd, 1882, at 3.25 o'clock p. m., and recorded in vol. 51, on pages 376, 377, 378, Grayson county records. G. A. Dickeman, clerk. Exhibit "C." Filed Nov. 25, 1882. A. J. Houston, clerk.

In the U. S. C. C., at Dallas. Dec. Term, 1883.

MULLER & JACOBS. *vs.* A. B. NORTON *et als.* } No. 349.

Now come the defendants in the above-entitled cause and, by leave of the court, file their first amended original answer, amending their answer filed June the 8th, 1883, and say:

The plaintiffs' petition herein is not sufficient in law, and that the matters and things as therein stated disclose no cause of action against defendants or either of them. Wherefore defendants pray the judgment of the court.

(Signed) CRAWFORD & CRAWFORD,
Att'ys for Defendants.

And for special exception to said petition defendants say that the petition alleges that plaintiffs claim title to the goods alleged to have been levied upon by virtue of the various writs of attachment mentioned in said petition under a deed of assignment made by L. Goldsall & B. Hassberg, who were partners trading under the firm name of Louis Goldsall & Co. Said deed of assignment is filed with said petition and made part thereof. Defendants say that said deed of assignment is void upon its face for the following reasons:

66 1st. Said deed requires all the creditors of L. Goldsall & Co. to release their debts against said firm as a condition precedent to receiving any benefits or dividends from the proceeds of the assigned property, and the assignment is made for the benefit of such creditors only as will release their claims and demands against the said L. Goldsall & Co.

2nd. Said deed is not made in conformity to the laws of this State regulating assignments for the benefit of creditors, in this, said assignment is made to two assignees, whereas but one assignee is authorized by the statute.

3d. Said deed of assignment is in other respects in contravention of the law and is void.

(Signed) CRAWFORD & CRAWFORD,
Att'ys for Defend'ts.

And, answering, defendants deny all and singular the allegations in plaintiffs' petition contained and demand proof.

(Signed) CRAWFORD & CRAWFORD.

And, answering specially, defendants say that said deed of assignment was made by said Goldsall & Hassberg for the purpose of

hindering and delaying and defrauding the creditors of said Goldsall & Co., and particularly the creditors named in said petition as having levied attachments upon said property.

Defendants say that said firm of L. Goldsall & Co., at the date of the execution of said assignment, to wit, March 3, 1882, were not insolvent nor in contemplation of insolvency, but were well
67 able to pay all their just, fair, and honest debts.

Defendants say that some of the debts mentioned in the schedule attached to said assignment are fictitious and fraudulent and are placed in said schedule for the purpose of defrauding the *bona fide* creditors of said firm. Defendants further say that said firm was not indebted to Mrs. Sarah Goldsall in any amount whatever, while said schedule mentions her as a creditor for $13,725.00.

Defendants further say that the plaintiff Jacobs is the son-in-law of said Mrs. Goldsall, and that the said L. Goldsall is related to her. Defendants further say that the said plaintiff Muller is mentioned in said schedule as a creditor of said firm. Wherefore defendants say that said deed of assignment is fraudulent and void.

(Signed) CRAWFORD & CRAWFORD,
Att'ys for Def'ts.

(Endorsed:) No. 349. Muller & Jacobs *vs.* A. B. Norton *et. als.* Amended original answer. Filed Dec. 17, 1883. A. J. Houston, clerk. Crawford & Crawford.

F. MULLER and A. JACOBS
vs.
A. B. NORTON *et. al.*
} No. 349.

This day came the parties, by their attorneys, and then came on to be heard the defendant's exceptions to the plaintiff's petition, and the argument of counsel thereon being heard, it is the opinion of the court that the deed of assignment under which plaintiffs
68 claim title is void, and that the law is for the defendants. It is therefore considered by the court that the defendants, A. B. Norton, J. W. Hedrick, and A. J. Gouffe, go hence without day, and that they recover of the plaintiffs, F. Muller & A. Jacobs, all their costs in this behalf expended, for which they may have their execution.

In the Circuit Court of the United States for the Northern District of the State of Texas, at Dallas.

FREDERICK MULLER & ADOLPH JACOBS
vs.
A. B. NORTON *et. al.*
} No. 349.

Be it remembered that on the trial of the above-entitled cause the defendants filed a demurrer to plaintiffs' cause of action as set out in the petition and exhibits, and on being heard by the court the same was sustained and a judgment was thereupon rendered in favor of the defendants against plaintiffs; to which ruling and action of

the court plaintiffs except and here tender this their bill of exceptions and pray that the same be signed, sealed, and made a part of the record in this cause, which is done accordingly this January 29th, 1884.

(Signed) A. P. McCORMICK,
U. S. Dist. Judge.

(Endorsed:) No. 349. Frederick Muller & Adolph Jacobs *vs.* A. B. Norton *et. al.* Bill of exceptions. Filed Jan'y 29, 1884. A. J. Houston, clerk, by H. P. Purnell, deputy.

69 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the honorable judge of the circuit court of the United States for the northern district of the State of Texas, Greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you, between Frederick Muller and Adolph Jacobs, assignees of Goldsal and Company, plaintiffs, and Anthony B. Norton, Antonio Joseph Gouffe, and John Wesley Hedrick, defendants, a manifest error hath happened, to the great damage of the said plaintiffs, Frederick Muller and Adolph Jacobs, as by their complaint appears, we, being willing that error, if any hath been, should be duly corrected and full and speedy justice be done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday of October next, in the said Supreme Court to be then and there held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error what of right and according to the laws and custom of the United States should be done.

Witness the Honorable Morrison R. Waite, Chief Justice of the said Supreme Court, this 16 day of January, in the year of our Lord one thousand eight hundred and eighty-six.

(Signed) A. J. HOUSTON,
Clerk of said Court.

70 Allowed by—

(Signed) A. P. McCORMICK,
U. S. Dist. Judge for the Northern Dist. of Texas, who was sitting in the Circuit Court on the trial of the case.

(Endorsed:) No. 349. F. Muller and A. Jacobs *vs.* A. B. Norton *et al.* Writ of error. Filed Jan'y 11, 1886. A. J. Houston, clerk. The United States of America to Anthony B. Norton, Antoine

Joseph Gouffe, and John Wesley Hedrick, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the northern district of Texas, at Dallas, wherein Frederick Muller and Adolph Jacobs, assignees of Goldsal and Company, are plaintiffs in error and you are defendants in error, to show cause, if any there be, why the judgment rendered against the said plaintiff in error, as in the said writ of error mentioned, should not be corrected and why speedy justice should not be done to the parties in that behalf.

Witness the Honorable Morrison R. Waite, Chief Justice of the Supreme Court of the United States, and the seal of the said [SEAL.] circuit court, at the city of Dallas, Texas, this 16th day of January, in the year of our Lord one thousand eight hundred and eighty-six.

(Signed) A. J. HOUSTON,
Clerk Circuit Court, N. D. T., at Dallas.

71 (Endorsed:) No. 349. U. S. circuit court, Dallas, Texas. Frederick Muller and Adolph Jacobs, assignees of Goldsal & Co., plaintiffs in error, *vs.* A. B. Norton, A. J. Gouffe, and J. W. Hedrick, defendants in error. Citation in error. We hereby accept service of the within citation and waive all legal process this 16th day of January, A. D. 1886. Crawford & Crawford, attorneys of record for defendants in error.

In the Circuit Court of the United States for the Northern District of Texas, at Dallas.

F. MULLER and A. JACOBS *vs.* A. B. NORTON *et al.* } No. 349.

Know all men by these presents that we, F. Muller and A. Jacobs, as principals, and Jas. H. Porter and S. T. Brown, as sureties, are held and firmly bound unto A. B. Norton, Antoine Joseph Gouffe, & John Wesley Hedrick in the full sum of five hundred dollars, to be paid to the said A. B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick, their certain attorney, executors, administrators, or assigns; to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents. Sealed with our seals and dated this 4th day of January, in the year of our Lord one thousand eight hundred and eighty-six.

Whereas lately, at a term of the circuit court of the United States for the northern district of Texas, at Dallas, Texas, in a suit depending in said court, as above entitled, between F. Muller and A.
72 Jacobs, as plaintiffs, and A. B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick, as defendants, a judgment

was rendered against the said F. Muller and A. Jacobs, and the said F. Muller and A. Jacobs having obtained a writ of error and filed a copy thereof in the clerk's office of the said court to reverse the judgment in the aforesaid suit, and a citation, directed to the said A. B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick, citing and admonishing them to be and appear at a Supreme Court of the United States to be holden at Washington the ——:

Now, the condition of the above obligation is such that if the said F. Muller and A. Jacobs shall prosecute said writ of error to effect and answer all damages and costs if they fail to make their plea good, then the above obligation to be void; else to remain in full force and virtue.

(Signed)	F. MÜLLER.	[SEAL.]
(Signed)	A. JACOBS.	[SEAL.]
(Signed)	JAS. H. PORTER.	[SEAL.]
(Signed)	S. T BROWN.	[SEAL.]

STATE OF TEXAS, *County of Grayson:*

Personally appeared, this January 2nd, 1886, before the undersigned authority F. Muller, A. Jacobs, Jas. H. Porter, and S. T. Brown, well known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they signed the foregoing instrument for the purposes and considerations therein mentioned.

[SEAL.] Witness my hand and seal in testimony thereof this January 2nd, 1886.

F. M. ADAMS,
Notary Public, Grayson County, Texas.

73 STATE OF TEXAS, }
County of Grayson. }

I, F. M. Adams, United States commissioner for northern district of Texas, do hereby certify that Jas. H. Porter and S. T. Brown, sureties on the foregoing instrument, both well known to me, are each worth five hundred dollars over and above liabilities and exemptions, and that the foregoing is a good bond.

In testimony whereof witness my hand at Denison, Texas, this Jan'y 2nd, 1886.

(Signed) F. M. ADAMS,
United States Commissioner, Northern District of Texas.

Approved:
(Signed) A. P. McCORMICK,
Dist. Judge.

(Endorsed:) No. 349. F. Muller and A. Jacobs *vs.* A. B. Norton *et al.* Appeal bond. Filed Jan'y 11, 1886. A. J. Houston.

74 I, A. J. Houston, clerk of the United States circuit court for the fifth circuit and northern district of Texas, at Dallas,

do hereby certify that the foregoing 73 pages contain a full, true, and correct transcript of the original petition, Exhibits "A," "B," and "C" to the petition, the amended answer, the judgment, the bill of exceptions, the writ of error, the citation in error, and the bond for writ of error as appears from the records and files in the case of Frederick Muller & A. Jacobs *vs.* A. B. Norton *et al.*, No. 349 on the docket of said court.

The Seal of the U. S. Circuit Court, Northern Dist. Texas, Dallas.

In testimony whereof I hereunto affix the seal of said court and the name of the clerk thereof this 9th day of September, A. D. 1886.

A. J. HOUSTON,
Clerk of said Court.

Endorsed on cover: N. Texas C. C. U. S. No. 364. Frederick Muller and Adolph Jacobs, assignees of Goldsal & Company, plaintiffs in error, *vs.* Anthony B. Norton, Antoine Joseph Gouffe, and John Wesley Hedrick. Filed September 25, 1886.

Supreme Court of the United States.

FREDERICK MULLER & ADOLPH JACOBS, Assignees,
vs.
ANTHONY B. NORTON *et al.*
No. 91.

Now come the plaintiffs in error, by their counsel, and move the Court to amend the record in the above-entitled case by incorporating therein the annexed certificates of the clerk of the circuit court for the northern district of Texas, dated Oct. 1, 1889; and they further move that said certificates be considered as part of said record.

W. HALLETT PHILLIPS,
For Plaintiffs in Error.

October 21, 1889.

I do hereby consent that the above-named certificates may be filed and considered as part of the record.

JOHNS & McKNIGHT,
For Defendants in Error.

[Endorsed:] Miller *v.* Norton. Motion to amend the record.

THE UNITED STATES OF AMERICA,
Northern District of Texas, Dallas, Texas:

I, J. H. Finks, clerk of the circuit court of the United States within and for the said district and the fifth circuit, do hereby certify that in cause numbered 349 on the docket of said court, at Dallas, Texas, wherein F. Muller and A. Jacobs are plaintiffs and A. B. Norton *et al.* are defendants, the final judgment was rendered by the court on Friday, January 25th, 1884, and was entered of record on that day, and that the failure to show the above facts in the transcript of the record was caused, I verily believe, by the inadvertence of the then clerk.

In testimony whereof I have hereunto set my hand officially and caused the seal of said court to be hereto affixed, at Dallas, Texas, on this the first day of October, 1889.

[The Seal of the U. S. Circuit Court, Northern Dist., Texas, Dallas.]

J. H. FINKS,
Clerk of Said Court.
By CHAS. H. LEDNUM, *Deputy.*

FRIDAY, *January 25th*, 1884.

F. MULLER and A. JACOBS
vs.
A. B. NORTON *et al.*
No. 349.

This day came the parties, by their attorneys, and then came on to be heard the defendants' exceptions to the plaintiffs' petition, and the argument of counsel thereon being heard, it is the opinion of

the court that the deed of assignment under which plaintiffs claim title is void, and that the law is for the defendants.

It is therefore considered by the court that the defendants, A. B. Norton, J. W. Hedrick, and A. J. Gouffe, go hence without day, and that they recover of the plaintiffs, F. Muller and A. Jacobs, all their costs in this behalf expended, for which they may have their execution.

In the United States Circuit Court for the Northern District of Texas, at Dallas.

I, J. H. Finks, clerk of the United States circuit court for the northern district of Texas, at Dallas, do hereby certify that the foregoing is a full, true, and correct transcript of the final judgment of the court as the same appears of record in Minute Book 2, page 399, of the records of said office in case No. 349, and styled F. Muller and A. Jacobs *vs.* A. B. Norton *et al.*, all of which appears from the records of said court now in the clerk's office.

The Seal of the U. S. Circuit Court, Northern Dist. Texas, Dallas.

In testimony whereof I hereunto affix the seal of said court, at Dallas, Texas, and sign the name of the clerk thereof this 17th day of Octo., A. D. 1889.

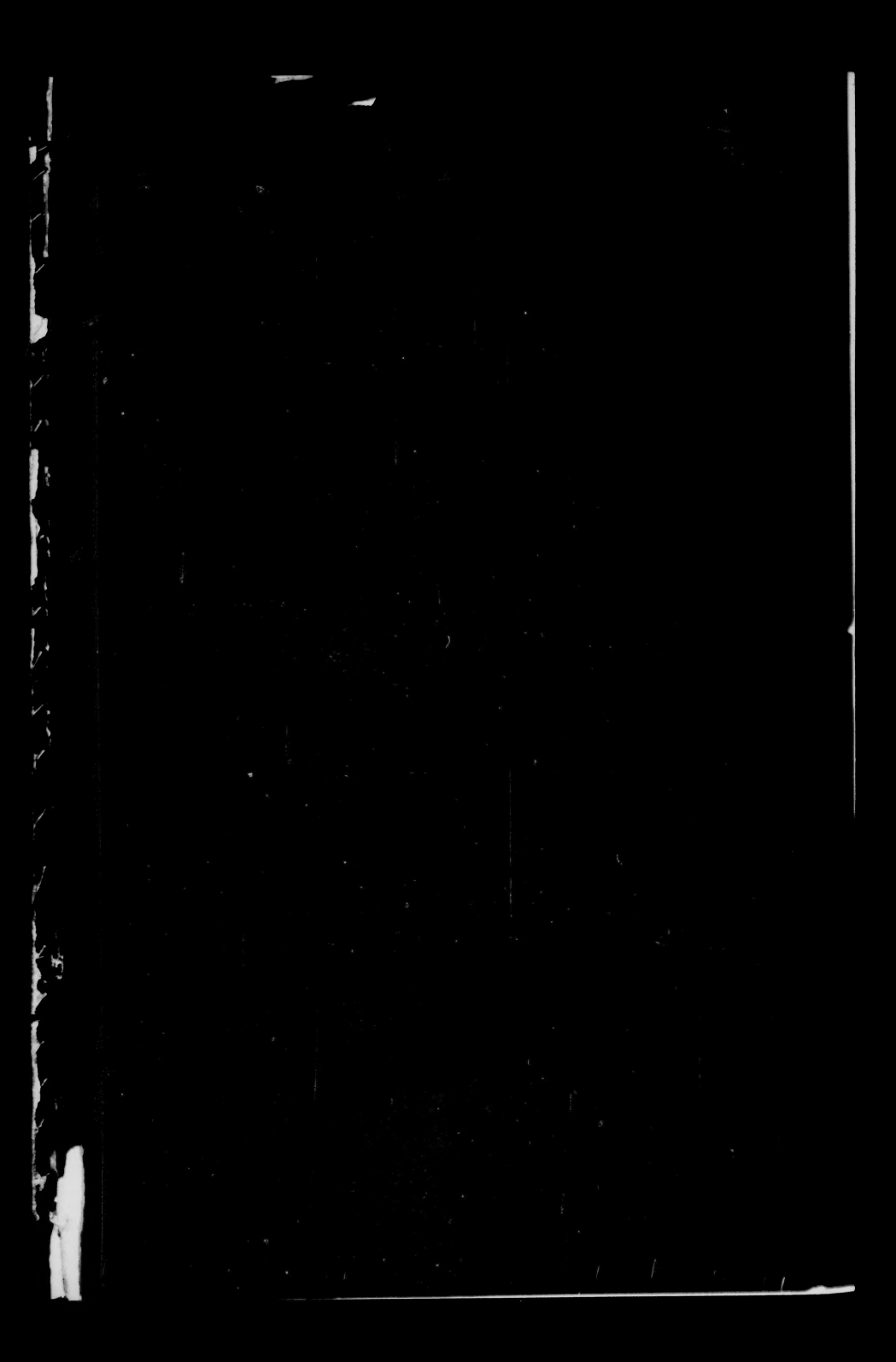
J. H. FINKS,
Clerk of Said Circuit Court,
By —— ——,
Deputy Clerk.

[Endorsed:] No. 91. Miller *v.* Norton. Motion to amend record. Certificates of clerk cir. c't, Texas.

[Endorsed:] No. 349. United States circuit court, northern district of Texas, at Dallas. F. Muller and A. Jacobs *versus* A. B. Norton *et al.* Certified copy of final judgment for —— ——. Fee, $0.75.

[Endorsed:] Supreme Court U. S. 1889, October term. No. 91. Frederick Muller *et al.*, pl'ffs in error, *vs.* Anthony B. Norton *et al.* Motion and consent of counsel and addition to record.

[Stamped:] Office Supreme Court U. S. Filed Oct. 21, 1889. James H. McKenney, clerk.



In the Supreme Court of the United States.

FRED. MULLER and A. JACOBS,
Plaintiffs in Error,

vs.

A. B. NORTON et al,
Defendant in Error.

No.

BRIEF OF PLAINTIFFS IN ERROR.

Error from the Circuit Court of the United States for the Northern Judicial District of the State of Texas, at Dallas, Texas.

STATEMENT OF THE CASE.

On the 3d day of March, 1882, Louis Goldsoll and B. Hassberg, who were partners trading under the name of Louis Goldsoll & Co. as merchants, residing and doing business in the city of Denison, Grayson county, Texas, being largely indebted and contemplating insolvency, made an assignment in writing, to Plaintiffs in Error, as assignees. Said deed of assignment reads as follows :

COPY ASSIGNMENT.

"EXHIBIT C."

THE STATE OF TEXAS, }
County of Grayson, } Know all men by these presents, that we, Louis Goldsoll and Benjamin Hassberg, doing business as merchants in Denison, Grayson county, Texas, under the firm name and style of Louis Goldsoll & Co., for and in consideration of the sum of one dollar to us in hand paid by Fred. Muller and A. Jacobs of same place, the receipt of which is hereby acknowledged and for the further purpose and consideration hereinafter stated, have this day assigned, bargained, and sold and conveyed and by these presents, do assign, bargain, sell and convey unto the said Fred. Muller and A. Jacobs, all the property of every kind owned by us or either of us individually or as a firm, either real, personal or mixed; said property consisting of our stock of merchandise situated in our place of business known as Nos. 204 and 206 South Side Main street, in Denison, Texas, being composed of dry goods, clothing, boots, shoes, hats, caps, trunks, valises, gent's furnishing goods, show cases, book accounts, etc., worth about twenty-seven thousand dollars, and all other property owned by us or either of us not herein mentioned, except such of our or either of our property as is exempt from execution by the law of the State of Texas, and no other. To have and to hold unto them, the said Fred. Muller and A. Jacobs, their assigns and successors forever. This conveyance is made, however, for the following purposes, to-wit: We, the said Louis Goldsall and Benjamin Hassberg, doing business as aforesaid, under the firm name of Louis Goldsoll & Co., are insolvent, being indebted beyond what we or either of us are able to pay and desire to secure a just and proper distribution of our and each of our property among our creditors, and this assignment

is made in trust to the said Fred. Muller and A. Jacobs for the benefit of such of our creditors only as will consent to accept their proportional share of our estate, and discharge us from their respective claims, and for said purpose the said Fred. Muller and A. Jacobs are hereby authorized and directed to take possession at once of *all the property above conveyed and convert the same into cash as soon and upon the best terms possible for the best interest of our creditors, and execute and deliver all necessary conveyances therefor to the purchasers* and to collect such of the claims due us or either of us as are collectible and to bring prosecute such suits therefor as may be necessary, and to execute and deliver all proper receipts, releases and discharges to our said debtors on the payment of said claims, and to do and perform each and every act and thing whatsoever requisite, necessary and proper for them to do in and about the premises for the proper and lawful administration of this trust in accordance with the law, and the said Fred. Muller and A. Jacobs shall pay the proceeds of our said property according to law to such of our creditors as shall legally consent to accept this proportional share of our estate, property and effects as aforesaid; and discharge us from this respective claim, and no others, he first paying the expenses of administering this trust and a resonable compensation to himself for his services.

The schedule hereto attached, marked "Exhibit A.," contains a full and true account of the names and residences of all our creditors, the sum owing to each and the nature of the demand as well as a statement of their cause and consideration of said indebtedness, and all existing judgments, mortgages or other securities for the payment of such debts. Our

said assignees are hereby required to give bond according to law.

Witness our hand this the 3d day of March, A. D. 1882.

LOUIS GOLDSOLL.

BENJAMIN HASSBERG.

THE STATE OF TEXAS,
County of Grayson. } Before the undersigned authority this day personally appeared Louis Goldsoll and Benjamin Hassberg, to me well known to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they had made, executed and delivered the same for the purpose and considerations therein expressed, in testimony of which I have hereunto affixed my official signature and seal of office, this the 3d day of March, A. D. 1882.

H. TONE,

Notary Public for Grayson county, Texas.

And was acknowledged on the day of its execution in proper form by said L. Goldsoll & B. Hassberg, before a Notary Public of Grayson county, Texas, to said Fred. Muller and A. Jacobs and appended as part thereof. A schedule and inventory of the property mentioned in said deed, which schedule was verified by said L. Goldsoll & B. Hassberg as required by the Acts of March 24th, 1879, (see appendix A. of this for brief acts in full,) and also a list of creditors which were also made in accordance with the provisions of said Act.

The said deed of assignment having been filed with the clerk, as required by said Act, was, on the day of its execution, duly accepted by Plaintiffs in Error, who thereupon executed bond as required in due form, said bond being duly approved by the Judge of the District Court of Grayson county, and entered into and took possession of said property and effects described in said deed, and proceeded to administer the

same as statutory assignees, selling the property for cash at retail, until the 5th day of March, 1882, when all the unsold property in said assignees possession was levied upon and seized as the property of said Louis Goldsoll & Co., the assignors, by Defendant in Error A. B. Norton, as the United State Marshals for the Northern Judcial District of the State of Texas, under and by virtue of certain writs of attachment issued against the property of said Louis Goldsoll & Co., from the Circuit Court of the United States for the Northern Judicial District, at Dallas, Texas.

Whereupon Plaintiffs in Error brought this action against said A. B. Norton and his sureties on his official bond for twenty thousand dollars, and against A. B. Norton as such marshal for fourteen thousand dollars for the taking and conversion of said property, setting forth substantially in their petition the facts as hereinbefore stated, and alleging in addition thereto the itemized invoice and value of said goods.

Defendants in Error made and filed in substance, the following exceptions to said petition :—

First.—That said deed requires all creditors of Louis Goldsoll & Co. to release their debts against said firm as a condition precedent to receive any benefits or dividends from the proceeds of the assigned property, and the assignment is made for the benefit of such creditors only as will release their claims and demands against the said Louis Goldsoll & Co.

Second.—Said deed is not made in conformity to the laws of this State regulating assignments for the benefit of creditors; in this: said assignment is made to two assignees, whereas but one assignee is authorized by the Statute.

Third.—Said deed of assignment is in other respects in contravention of the law, and is void.

The courts below having sustained all of said exceptions,

and the Plaintiffs (Defendant in Error) having refused to amend, thereupon entered its final judgments dismissing said petition and for costs and execution therefor against Plaintiffs in Error, and to which ruling and action of the Court Plaintiffs in Error excepted, and from which judgment this writ of Error is prosecuted and duly perfected. Brief & Argument

The Court erred in sustaining the demurrer of Defendants to Plaintiff's original petition and dismissing said cause, because the deed of assignment therein mentioned is a good and valid assignment under the Statute, and conveyed the property therein mentioned to Plaintiffs in Error as assignees.

The deed of assignment in controversy contains the following provisions:

The assignors assign, bargain, sell and convey unto said Fred. Muller and A. Jacobs, assignees, all the property of every kind owned by us, or either of us individually, or as a firm, either real, personal or mixed; said property consisting of our stock of merchandise, situated in our place of business known as Nos. 204 and 206 South Side Main street, in Denison, Texas, being composed of dry goods, clothing, boots, shoes, hats, caps, trunks, valises, gents furnishing goods, show cases, book accounts, etc., worth about twenty-seven thousand dollars, and all other property owned by us or either of us not herein mentioned, except such of our or either of our property as is exempt from execution by the laws of the State of Texas, and no other. Revised Statutes Appendix p 5, sec. 1, 3, 9 and 10 of said act, (appendix A of this brief.)

Blum vs. Wellborn, 58 Texas, p 157.
Windham vs. Patty, 62 Texas, p 490:
Blum vs. Watermark, 56 Texas, p 83.
Coffin vs. Douglas, 61 Texas, 406.
Peggatt vs. Shram, 64 Texas, 447.
Burrell on assignments. Sec. 456.

The Court erred in sustaining said demurrer and dismissing said cause because said assignment is a good and valid assignment, and is in strict compliance with the law under which it was made. Revised Statutes, appendix p 5, et seq. (appendix of this brief.) And, even if it was not in compliance therewith the act supplies the deficiency and the title passes from the assignors, then the property is not subject to attachment by a creditor of the assignors.

Revised Statutes, appendix p 5, et seq.
McCart vs. Maddox, 68 Texas, p 456.

The very language of the assignment law is used in this assignment, and there is nothing in the assignment in conflict therewith. The assignment was made for the benefit of such creditors only as would accept the benefits thereof and releases the assignors from their respective claims, and the assignor conveyed all property owned by them or either of them for that purpose, which they clearly had the right to do, and there being two assignees instead of one can be no valid objection.

McCart vs. Maddox, 68 Texas, p 456.
W. H. Kellogg & Co. et al vs. Muller, 68 Texas, (p 182)
McIlhaney vs. Miller, 68 Texas, 356.
Shoe & Co. vs. Ferrell, 68 Texas, 638.
Burrell on assignments, pp 61 and 400.

The deed of assignment here in controversy, as appears from the allegations in Plaintiff's petition, and the assignment was evidently intended to take effect under and be governed by the provisions of the acts of 1879 regulating assignments. In fact it uses the language of the act. Simultaneous with the execution of said deed, the assignors made the list and affidavits required by said act, all in due time, and attached said documents as exhibits to and made them a part of

said deed, delivered the same to Plaintiffs in Error both of whom accepted the trust. Caused the same to be filed in the proper office, took the prescribed oath, gave bond as required by law, which was duly approved by the proper authority, and took possession of said property and proceeded to execute the trust. Defendants in error well knowing the facts, and after the trust had been partially executed, seized the property in controversy, being all the unsold portion of the property conveyed by said deed, under color of certain writs of attachment against the assignor.

To Plaintiffs in Error's action for the alleged trespass, Defendants in Error respond by demurrer, attacking the deed of assignment upon the ground that the same was made for the benefit of such creditors as would release their claims and demands against the said assignors, and was made to two assignees instead of one, and was void.

The first section of said act of 1879 provides that "every assignment * * however made or expressed * * * shall be construed to pass all such estate whether specified therein or not." The assignors having pointed out in said deed the rule by which it should be interpreted and having indicated in an unmistakable way the effect and force they intended said conveyance should have. It certainly passed all the right, title and interest the said assignors had in said property and is valid, and no provision inserted in the deed regarding consenting creditors can interfere with the distribution of the estate, nor can the right of creditors protected by it be destroyed by attachment or other process in a suit by dissatisfied creditors, and this assignment was for the benefit only of such creditors as may consent to receive their proportionate share of the debtors' estate and execute a release of the debtor which cannot be construed to be a law impairing the obligation of a contract.

Revised statutes appendix, sec. 5 and 9.

Keating vs. Vaughn, 61 Texas 518.

And creditors who do not establish their claims under the assignment, can reach only that which is not found necessary to satisfy the claims of accepting creditors, and costs and expenses of the assignment.

Schoolher vs. Hutchins, 66 Texas, 324.

The title of the property passes to the assignee by the execution and delivery of the deed of assignment, and before the assignee qualifies, and the right of creditors to fix liens by attachments or otherwise ceases.

Schoolher vs. Hutchins. 66 Texas, p 324.

McKee vs. Coffin, 66 Texas, p 304.

Douglas vs. Coffin, .1 S. W. Report, 270.

Barber vs. Hutchins, 66 Texas, p 319.

Jones vs. Patty, 1. S. W. Report, 633.

Revised Statutes arts. 167, 2292, 2296.

Scott et al vs. McDaniel, 3 S. W. Rep. 291 point page 292.

John J. Flint et al vs. Thomas Elsbury, 68 Texas, p 1.

There is but one question to be determined in this case, which is the validity of the deed of assignment under which the plaintiff held the property that was seized by the marshal, a copy of which is attached to the petition, and which is set out in full in the assignment of Error.

The Legislature of Texas, acts of 1879, chapter 53 p 57, (see appendix to revised statutes of Texas page 5,) passed a statute providing for and regulating assignments for the benefit of creditors. See appendix A of this brief for statute in full. The deed of assignment in this case was made March 3d, 1882, under this law before any amendments were made, but

we give the amendments in full in the appendix hereof for the benefit of the court in examining the decision.

Respectfully submit that by every construction that can be placed upon this assignment and the law and the decisions, that it is a good and valid assignment. Therefore ask that said judgment be reversed and the cause remanded.

Respectfully submitted,

WRIGHT & WRIGHT,

SAWNIE ROBERTSON.

Counsel for Plaintiffs in error, Fred Muller and A. Jacobs.

APPENDIX. A

CHAPTER LIII.—An act in relation to assignments for the benefit of creditors, and to regulate the same, and the proceedings thereunder.

SECTION 1. Be it enacted by the Legislature of the State of Texas, That every assignment made by an insolvent debtor, or in contemplation of insolvency, for the benefit of his creditors, shall provide, except as herein otherwise provided, for a distribution of all his real and personal estate, other than that which is by law exempt from execution, among all his creditors in proportion to their respective claims, and however made or expressed, shall have the effect aforesaid, and shall be construed to pass all such estate, whether specified therein or not, and every assignment shall be proved or acknowledged and certified and recorded in the same manner as provided by law in conveyances of real estate or other property.

SEC. 2. The debtor shall annex to such assignment an inventory containing the following statement:

1. A full and true account of all the creditors of such debtor or debtors.

2. The place of residence of each creditor, if known to such debtor or debtors, and if not known, that fact to be so stated.

3. The sum owing to each creditor, and the nature of each debt or demand, whether arising on written security account or otherwise executed.

4. The true cause and consideration of such indebtedness in each case, and the place where such indebtedness arose.

5. A statement of any existing judgment, mortgage, collateral or other security for the payment of any such debt.

6. A full and true inventory of all such debtor's estate at the date of such assignment, both real and personal, in law or in equity, and the encumbrances existing thereon, and of all vouchers and securities relating thereto, and the value of such estate according to the best knowledge of such debtor or debtors.

7. An affidavit shall be made by such debtor or debtors and annexed to and delivered with such inventory or schedule, that the same is in all respects just and true according to the best of such debtor or debtors' knowledge and belief; nothing contained in this act shall affect the assignor's right to retain all such of his property as is by the constitution and the laws of this state exempt from execution, but such list and inventory shall not be conclusive except as against the debtor making the same.

SEC. 3. Any debtor desiring so to do, may make an assignment for the benefit of such of his creditors only as will consent to accept their proportional share of his estate, and discharge him from their respective claims, and in such case the benefits of the assignments shall be limited and restricted to the creditors consenting thereto; the debtor shall thereupon be and stand discharged from all futher liability to such con-

senting creditors on account of their respective claims, and when paid they shall execute and deliver to the assignee for the debtor, a release therefrom.

SEC. 4. Every assignee shall, within thirty days after the execution of the assignment, give public notice of his appointment in some newspaper printed in the county where the assignor resides, or where his principal business was conducted, or, if no newspaper be printed therein, then in the newspaper published nearest to such place of residence or business, and which notice shall be published for three successive weeks, and so far as he can, the assignee shall also give personal notice, or notice by mail, to each of the creditors of the assigning debtor.

SEC. 5. The creditors of the assignor consenting to such assignment, shall make known to the assignee their consent in writting, within four months after the publication of the notice provided in the preceeding section, and no creditor not assenting shall receive or take any benefit under the assignment; provided, however, that any creditor who had no actual notice of such assignment, may make known his assent at any time before any distribution of assets under the assignment has been made; and provided further, that the receipt by a creditor of any portion of his claim from the assignee, shall be conclusive evidence of the assent of such creditor to the assignment.

SEC. 6. The assignee shall forthwith, after the execution and delivery of the deed of assignment, cause the same to be recorded as herein provided, and shall execute a bond with sureties, to be approved by the judge of the district or county court, conditioned, that he will faithfully discharge his duties as such assignee, and that he will make proportional distribution of the net proceeds of said estate among the creditors entitled thereto, which bond shall be payable to the State of

Texas, and shall be filed with the county clerk of his county, and shall inure to the benefit of the assignor and the creditor or creditors, who may maintain an action against such assignee thereon, in his or their own name, jointly or severally, for any breach thereof or violation of this law, by reason of which such assignor or creditor shall sustain damage, and upon the filing of said bond, the assignee shall take possession of the assigned proporty and proceed to execute the assignment.

SEC. 7. Every creditor, consenting to an assignment shall, within six months from the time of the first publication of the notice of the appointment of the assignee, file with such assignee a distinct statement of the paticular nature and amount of his claim against the debtor, which shall be supported by an affidavit of the creditor, his agent or attorney, that the statement is true, that the debt is just and there are no credits or offsets that should be allowed against the claim, except as shown by the statement, and no creditor shall take any benefit under the assignment whatever, who neglects to file such statement.

SEC. 8. Any creditor not consenting to the assignment may garnishee the assignee for any excess of such estate remaining in his hands, after the payment to the consenting creditors, the amount of their debts and the cost and expenses of executing the assignment.

SEC. 9. All property conveyed or transferred by the assignors, previous to and in contemplation of the assignment, with the intent or design to defeat, delay or defraud creditors, or to give preference to one creditor over another, shall pass to the assignee by the assignment, notwithstading such transfer; and the assignee, or in case of his neglect or refusal, any creditor or creditors may in his name, upon securing such assignee against cost of liability, sue for, recover, collect and cause the same to be applied for the benefit of creditors as

other property belonging to debtor's estate in the hands of the assignee; but if it shall appear in such action that the purchaser of any such property bought the same of the assignor in good faith and for a valuable consideration, and without any reason to believe that the debtor was conveying or transferring the same with the entent or design afore-said, such purchaser shall be held to have acquired as against the assignee and creditors aforesaid, a good and valid title to such property.

SEC. 10. No assignment shall be declared fraudulent or void for want of any inventory or list as provided herein; but if such list and inventory be not annexed and verified as provided in this act, it shall be *prima facie* evidence that the assignor has secreted and concealed some portion of the property belonging to his estate from his assignee, unless upon the demand of the assignee or a creditor, such verified inventory and list be furnished to the assignee; and if any assignee or creditor shall have reason to believe that any debtor has concealed any of his property or estate for the purpose of defrauding his creditors, it shall be the duty of the district or county judge, upon the application of said assignee or creditor, to cause such debtor to appear before him, either in vacation or term time, and disclose under oath, any knowledge or information he or she may have relative to any such concealment.

SEC. 11. If any assignor shall secrete or conceal from his assignee any portion of the property belonging to his estate other than that which is exempt from execution; or shall, previous to and in contemplation of the assignment, transfer any property with any intent or design to defraud his creditors, such assignor shall be adjudged guilty of a felony, and upon conviction thereof, shall be punished by imprisonment and

labor in the penitentiary for not less than two nor more than five years.

SEC. 12. The statement of a creditor, verified and filed with the assignee as hereinbefore provided, shall be sufficient *prima facie* evidence to justify the assignee in allowing it as a valid claim against the estate, and it shall be so allowed, and such creditor entitled to his proportional share of the debtor's estate, unless the assignor, or other creditors disputing the same shall, within sixty days after the expiration of the time within which the creditors are required by this act to file their statements, institute an action in the district or county court of the proper county to set aside the allowance and to restrain the payment thereon, for which purpose the assignor or any disputing creditor or creditors may have a remedy, jointly or severally, by injunction or other proper action to try the justness and validity of the disputed claim, and if it appears that an action could not successfully be maintained at law by the creditor against the assignor upon such claim or any disputed part thereof, the same shall be disallowed, in whole or in part, as the case may be, and the assignee restrained from paying the same, or such portion thereof as may be disallowed; and for the information of the assignor and creditors, it is further provided, that the assignee shall allow them, or any of them, to take a copy of any creditor's statement that has been filed with such assignee as herein provided.

SEC. 13. Claims that are not due may be allowed at their present value, by discounting them at the rate of interest mentioned in the contract, if any, otherwise at the legal rate, and if any creditor holds collateral security of less value than his debt, the value thereof may be estimated by the assignee, and

only the difference between such sum and the debt shall be allowed.

SEC. 14. If any assignee becomes unsuitable to perform the trust, refuses or neglects so to do, or mismanages the property, the county judge or judge of the district court may, upon the application of the assignor, or one or more of the creditors, upon reasonable notice, to all parties interested, by publication or otherwise, as such judge may direct, remove such assignee, and in case of vacancy by death or otherwise, shall appoint another in his place, who shall have the same power and be subject to the same liabilities as the original assignee.

SEC. 15. Whenever any assignee shall have in his hands funds sufficient to pay ten per cent. of the debts due by the assignor, he shall make a *pro rata* distribution of the same among said creditors, and the assignee shall be entitled to reasonable compensation for his services, and his necessary costs and expenses, including also his attorney's fees, all to be allowed, in case of difference between the parties, by the county judge or judge of the district court.

SEC. 16. Whenever any assignee shall have fully performed the duties of his trust and desires to be finally discharged therefrom, he may make a report of his proceedings under the assignment, showing the money and assets that have come into his hands, and how the same have been disbursed and disposed of, the truth of which shall be verified by his affidavit, and such report shall thereupon be filed and recorded in the office of the county clerk of the county in which the assignment is recorded, and no action shall be brought against such assignee by reason of anything done by him under the assignment as shown by his report, unless the same be

brought within twelve months from the time of the filing thereof, as aforesaid; and any moneys or funds on hand, shall be deposited inthe district court, subject to be paid out upon the decree of said court.

SEC. 17. Every mortgage, deed of trust, or other form of lien attempted to be given by the owner of any stock of goods, wares or merchandise daily exposed to sale, in parcels, in the regular course of the business of such merchandise and contemplating a continuance of possession of goods, and control of said business, by sale of said goods by said owner, shall be deemed fraudulent and void.

SEC. 18. Any attempted preference of one creditor or creditors of such assignor, shall be deemed fraudulent and without effect.

Approved March, 24, A. D. 1879.

Takes effect ninety days after adjournment.

An Act to amend section three (3), six (6), and ten (10), of an act in relation to assignments for the benefit of creditors, and to regulate the same and all the proceedings thereunder, approved March 24th, A. D. 1879.

SEC. 1. Be it enacted by the Legislature of the State of Texas, That section three (3) of an act of the Legislature of the State of Texas, entitled "An act in relation to assignments for the benefit of creditors, and to regulate the same and the proceedings thereunder," approved March 24th, 1879, be and the same is hereby amended so that it shall hereafter read as follows, to-wit:

"SEC. 3. Any debtor desiring so to do, may make an assignment for the benefit of such of his creditors only as will

consent to accept their proportional share of his estate, and discharge him from their respective claims, and in such case the benefits of the assignment shall be limited and restricted to the creditors consenting thereto, and such debtor shall thereupon be and stand discharged from all further liabilities to such consenting creditors on account of their respective claims, and when paid they shall execute and deliver to the assignee for the debtor a release therefrom; provided, that such debtor shall not be discharged from liabilities to a creditor who does not receive as much as one-third of the amount due and allowed in his favor as a valid claim against the estate of such debtor."

SEC. 2. That section six (6) of said act be and the same is hereby amended so that it shall hereafter read as follows, to-wit:

"SEC. 6. Every such assignee shall be a resident of this State and of the county in which the assignor resides, or in which his principle businses was conducted, and he shall forthwith after the execution and delivery of the deed of assignment, cause the same to be recorded as herein provided, in the county of such assignee's residence and also in every county in which there is any real property conveyed to him by such deed of assignment, and shall execute a bond, with sure ties, to be approved by the judge of the county court of the county in which the assignee resides, or by judge of the district court of the judicial district in which such county is situated, conditioned that he will faithfully discharge his duties as such assignee and that he will make proportional distribution of the net proceeds of the assigned estate among the creditors entitled thereto, which bond will be payable to the State of Texas, and shall be filed with the county clerk of the county in which such assignee resides, and shall inure to the benefit of the assignor,

and the creditor or creditors, who may maintain an action thereon against such assignee and sureties, in his or their own name, jointly or severally, for any breach thereof, or violation of this law, by reason of which such assignor or creditor shall sustain damage, and upon the filing of said bond the assignee shall take possession of the assigned property, and proceed to execute the assignment, and if such assignee shall not, within five days after the delivery of the deed of assignment, execute an approved bond and file the same with the county clerk, as herein provided, such assignment shall, nevertheless, take effect as against the assignor and his creditors, and it shall be the duty of the county judge or the judge of the district court, as aforesaid, upon the application of the assignor, or any creditor, and being satisfied that such bond has not been given, approved and filed, to appoint in writing another competent assignee, who shall, upon the execution of such bond approved and filed as herein provided, take possession of the assigned property, and proceed to execute the assignment. And it is further enacted, that no fraudulent act, intent or purpose of the assignor or assignee shall have the effect to defeat the assignment or deprive the creditors consenting thereto from the benefits thereof, but any such fraudulent act, intent or purpose on the part of the assignee shall be sufficient cause for his removal, as being an unsuitable person to perform the trust, and any consenting creditor may be or become a party to prosecute or defend in any suit or proceedings necessary or proper for the enforcement of his rights under such assignment, or for the protection of his interests in the assigned property."

SEC. 3. That section ten (10) of said act be, and the same is, hereby amended so that it shall hereafter read as follows, to-wit:

"SEC. 10. No assignment shall be declared fraudulent

or void for want of any inventory or list, as provided herein, but the absence of the same shall be deemed *prima facie* evidence that the assignor or debtor has concealed or secreted some of his estate from his assignee or creditors, and whether the said list or inventory be prepared and filed, or not, the judge of the district or county court, in whose court the proceeding shall have been filed, and having jurisdiction of the estate assigned, may, on the application of the assignee, or of any creditor of the assignor or debtor, or without such application, if the judge see fit, at all times require, upon such resonable notice as the judge may direct, the assignor or debtor, or any other person, to attend and submit to an examination, on oath, upon all matters relating to the disposition made, or status of the property of the estate assigned, including all transactions in the past bearing upon the rights of the assignee or creditors with respect to the estate in assignment, as contemplated in law. The judge may force attendance and obedience to the orders made by a writ or order directed to the sheriff, or any constable, commanding the arrest of the persons referred to in the writ or order, to be brought before the judge at a time named, for the purpose of examination, as provided herein, and such examination shall be in writing, and shall be signed by the persons examined, and shall be filed and attested or sworn to with the clerk of the court, wherein the proceedings are pending, for the use of those interested in the estate; provided, nevertheless, that no assignor or debtor shall be prosecuted or punished for any matter or thing disclosed by him on such examination as had above. The cost of such proceedings to be paid out of the estate assigned, or by the applicant for the examination, as the judge in each case may deem right and proper to order.

SEC. 4. The near approach of the close of the session creates an imperative public necessity authorizing the suspension of the rule requiring bills to be read on thrae several days, and such rule is hereby suspended.

Approved April 7, 1883.

Takes effect ninety days after adjournment.

Supreme Court, U.S.
FILED,
NOV 1 1889
JAMES H. MCKENNEY,
CLERK.

Oct. 29, '89.

Supreme Court of the United States.

October Term, A. D. 1889.

MULLER & JACOBS,
Assignees

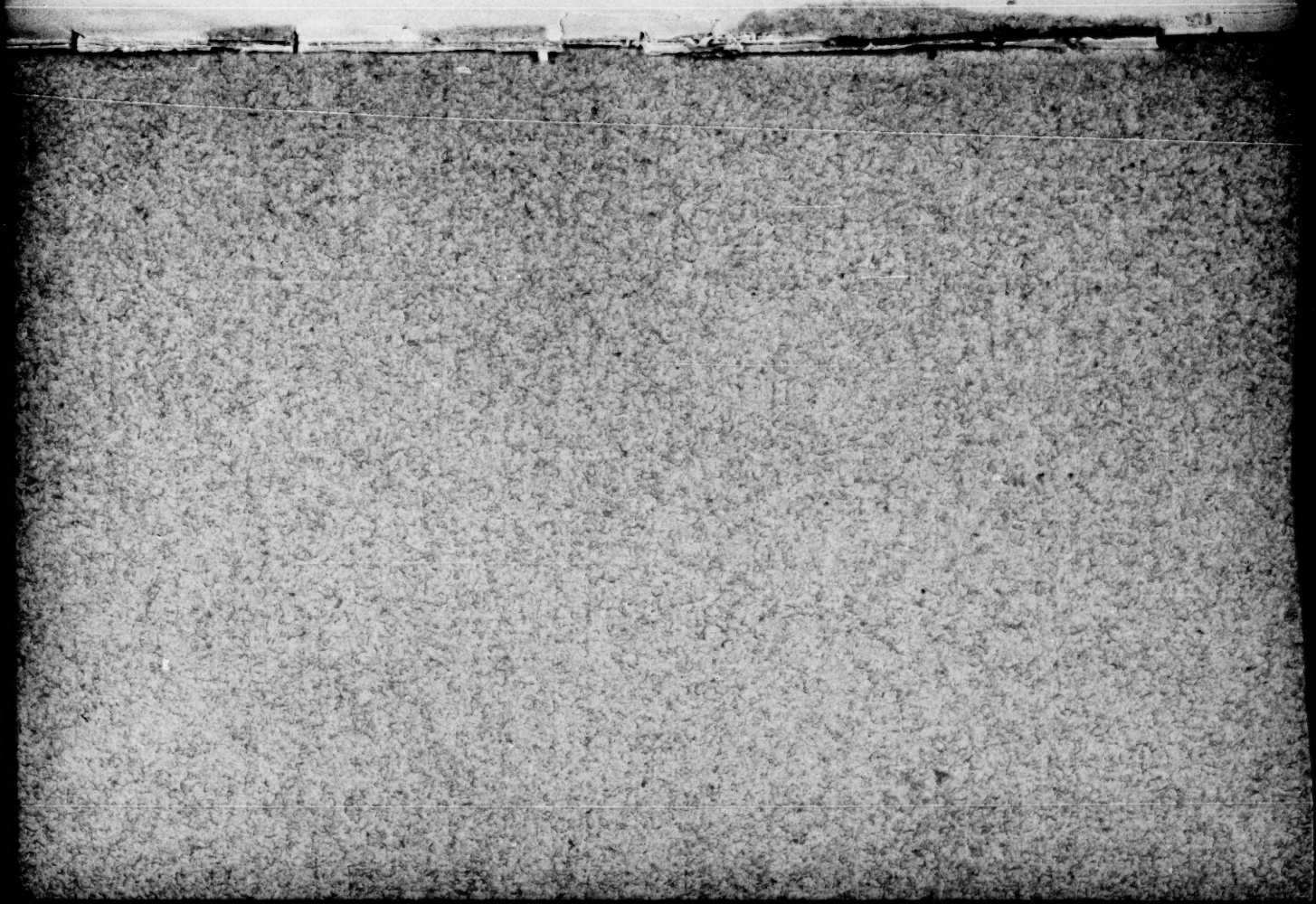
vs.

NORTON, *et al.*

No. 91.

W. HALLETT PHILLIPS,
Of Counsel for Plaintiff in Error.

R. O. Polkinhorn, Printer.



Supreme Court of the United States.

October Term, A. D. 1889.

MULLER & JACOBS, *Assignees*
vs.
NORTON, *et al.*
No. 91.

Brief of W. Hallett Phillips for Plaintiffs in Error.

This suit is in the nature of an action of trespass, brought by assignees for the benefit of creditors, against a marshal of the United States, for levying upon the goods of the debtor which had been assigned to the plaintiffs.

The seizure by the marshal was by virtue of attachments issued by the Circuit Court for the Northern district of Texas.

The question involved is the validity of the deed of assignment under which plaintiffs claim as tested by the law of Texas, in which State the assignment was drawn.

This question arises under the same section of the act construed in *Cunningham* vs. *Norton*, 125 U. S., 78, in favor of the validity of the assignment involved in that case. The decree of the Circuit Court, pronouncing the assignment void, was reversed.

In the case at bar, the assignment involved was also pronounced void by the Circuit Court on the

authority of their previous decision in *Cunningham* vs. *Norton*, reported below as *Lawrence* vs. *Norton*. See *Muller* vs. *Norton*, 19 Fed. Rep., 719;

The law governing the present case, as already announced by this Court, requires the reversal of the judgment.

To show the identity of the two cases in all material particulars, the court will only have to compare the assignments which are here given. We have emphasized the disputed provisions.

ASSIGNMENT IN THE CUNNINGHAM CASE.

THE STATE OF TEXAS, }
Kaufman County. }

This indenture, made the 24th day of October, A. D. 1881, between S. W. Wallace of the first part, I. G. Lawrence of the second part, and the several creditors of the party of the first part *who shall hereafter accede to these presents*, of the third part, witnesseth: That whereas the party of the first part is *indebted to divers persons in considerable sums of money, which he is at present unable to pay in full, and he is desirous of conveying all his property for the benefit of his creditors: Now, the party of the* first part, in consideration of the premises, and of one dollar paid to him by the party of the second part, hereby grants, bargains, sells, assigns, and conveys unto the party of the second part and his heirs and assigns, all his lands, tenements, hereditaments, goods, chattels, property, and choses in action of every name, nature, and description wheresoever the same

ASSIGNMENT IN PRESENT CASE.

THE STATE OF TEXAS, }
County of Grayson. }

Know all men by these presents, that we, Louis Goldsal and Benjamin Hassberg, doing business as merchants in Denison, Grayson County, Texas, under the firm name and style of "Louis Goldsal & Co.," for and in consideration of the sum of one dollar to us in hand paid by Fred. Muller and A. Jacobs of same place, the receipt of which is hereby acknowledged and for the further purpose and consideration hereinafter stated; have this day assigned, bargained, and sold and conveyed and by these presents, do assign, bargain, sell and convey unto the said Fred. Muller and A. Jacobs, all the property of every kind owned by us or either of us individually or as a firm, either real, personal or mixed, said property consisting of our stock of merchandise situated in our place of business known as Nos. 204 and 206 South side, Main street, in Dennison, Texas, being com-

may be, except such property as may be by the constitution and laws of the State exempt from forced sale; to have and to hold the said premises unto the said party of the second part, his heirs and assigns, but in trust and confidence to sell and dispose of said real and personal estate, and to collect said choses in action, *using a reasonable discretion as to the time and modes of selling and disposing of said estate as it respects making sales for cash or on credit* at public auction or by private contract, taking a part for the whole where the trustee shall deem it expedient so to do, then in trust to dispose of the proceeds of said property in the manner following, viz: First, to pay the costs and charges of these presents and the expenses of executing the trusts herein declared, together with all taxes which are a charge upon any of said property. Second, *to distribute and pay the remainder of the said proceeds to and among all the parties of the third part who will accept thereof in full satisfaction of their claims against said party of the first part ratably in proportion to their respective debts. Third, to pay over any surplus, after paying all the parties of the third part who shall accede hereto as aforesaid, in full, to the party of the first part, his executors*, administrators or assigns; and the party of the first part hereby constitutes and appoints the party of the second part his attorney irrevocable, with power of substitution, authorizing him in the name of posed of dry goods, clothing, boots, shoes, hats, caps, trunks, valises, gents' furnishing goods, showcases, book acc'ts, &c., worth about twenty-seven thousand dollars, and all other property owned by us or either of us not herein mentioned, except such of our or either of our property as is exempt from execution by the law of the State of Texas, and no other, to have and to hold unto them, the said Fred. Muller and A. Jacobs, their assigns and successors, forever. *This conveyance is made, however, for the following purposes*, to wit: We, the said Louis Goldsal and Benjamin Hassberg, doing business as aforesaid, under the firm name of "Louis Goldsal & Co.," *are insolvent, being indebted beyond what we or either of us are able to pay*, and we desire to secure a just and proper distribution of our and each of our property among our creditors, *and this assignment is made in trust to* the said Fred. Muller and A. Jacobs *for the benefit of such of our creditors only as will consent to accept their proportional share of our estate, and to discharge us from their respective claims; and for said purpose the said Fred. Muller and A. Jacobs are hereby authorized and directed to take possession at once of all the property above conveyed and convert the same into cash as soon and upon the best terms possible for the best interest of our creditors, and execute and deliver all necessary conveyances therefor to the purchasers*, and to collect such of the claims due us or either

the party of the first part, or otherwise as the case may require, to do any, or all acts, matters and things to carry into effect the true intent and meaning of these presents which the party of the first part might do if personal'y present; and the party of the second part, hereby accepting these trusts, covenants to and with each of the other parties hereto, to execute the same faithfully; and the party of the first part hereby covenants with the said trustee, from time to time and at all times when requested, to give him all the information in his power respecting the assigned property, and to execute and deliver all such instruments of further assurance as the party of the second part shall be advised by counsel to be necessary to carry into full effect the true intent and meaning of these presents; *and the parties of the third part by acceding hereto and by accepting the benefits herein conferred, hereby and thereby agree to and with the said party of the first part to release him from any and all claim or claims, debt or debts, demand or demands, of whatever nature, which they respectively have and hold against him; and this assigment is made for the benefit of such of the parties of the third part only as will consent to accept their proportional share of said estate of the said party of the first part, and discharge him from their respective claims.*

Witness our hands this 24th day of October A. D. 1881.

(Signed) S. W. WALLACE,
J. G. LAWRENCE."

125 U. S., 78.

of us as are collectible, and to bring and prosecute such suits therefor as may be necessary, and to execute and deliver all proper receipts, releases and discharges to our said debtors on the payment of said claims, and to do and perform each and every act and thing whatsoever requisite, necessary and proper for them to do in and about the premises for the proper and lawful administration of this trust in accordance with the law; *and the said Fred. Muller and Jacobs shall pay the proceeds of our said property, according to law, to such of our creditors as shall legally consent to accept their proportional share of our estates, property and effects as aforesaid, and discharge us from their respective claims, and no others,* he first paying the expenses of administering this trust and a reasonable compensation to himself for his services.

The schedule hereto attached, marked "Exhibit A," contains a full and true account of the names and residences of all our creditors, the sum owing to each, and the nature of the demands as well as a statement of their respective causes, and considerations, of said indebtedness and all existing judgments, mortgages or other securities for the payment of such debts. Our assignees are hereby required to give bond according to law.

Witness our hands this the 3d day of March, A. D. 1882.

(Signed,) LOUIS GOLDSAL,
BENJAMIN HASSBERG.

(Rec., 58.)

The assignment in the case of Cunningham was assailed, principally on account of the provision, reserving to the grantor the surplus of property remaining after payment of accepting creditors.

This clause does not occur in the deed now under consideration. It was also contended in the former case that the deed was void, because it purported to be only for the benefit of accepting creditors; that the deed was not an assignment under the statute, and that it did not show that the assignor was insolvent at the time of making the deed.

The deed in the present case is attacked by demurrer for the reasons:

1st. "Said deed requires all the creditors of L. Goldsal & Co. to release their debts against said firm as a condition precedent to receiving any benefits or dividends from the proceeds of the assigned property, and the assignment is made for the benefit of such creditors only as will release their claims.

2d. Such deed is not made in conformity to the laws of this State, in this, said assignment is made to two assignees, whereas but one assignee is authorized by the statute.

3rd. Said deed of assignment is in other respects in contravention of the law, and is void."

Answering specially, it is alleged that the assignment was made for the purpose of defrauding the creditors of Goldsal & Co., particularly the attaching creditors, and that some of the debts mentioned in the schedule attached to the assignment were fraudulent. Also that the firm was not insolvent.

It was on the demurrer that the Court below pronounced the assignment void.

The exhibits to plaintiff's petition show that the property attached and embraced in the assignment

was of the estimated value of $34,211.23; the liabilities were considerable in excess of that sum.

The assignments in the present case, and that of Cunningham, were made under the law of Texas of 24th of March, 1879.

Section 3 enacts: Any debtor, desiring to do so, may make an assignment for the benefit of such of his creditors only as will consent to accept their proportional share of his estate and discharge him from their respective claims, and in such case the benefits of the assignment shall be limited and restricted to the creditors consenting thereto; the debtor shall thereupon be and stand discharged from all further liability to such consenting creditors, on account of their respective claims, and when paid they shall execute and deliver to the assignee for the debtor a release therefrom.

SEC. 5. The creditors of the assignor consenting to such assignment shall make known to the assignee their consent in writing within four months after publication of the notice provided, and no creditor not assenting shall receive or take any benefit under the assignment; provided, however, that any creditor who has not actual notice of such assignment may make known his assent at any time before any distribution of assets under the assignment has been made.

On the general interpretation of this statute, this Court held in the Cunningham case, *supra*, that its main object was to secure a speedy appropriation of all the property of an insolvent debtor willing to make an assignment, to the payment of his debts, as far as it might be adequate to that purpose. As an encouragement to the making of such assignment, the law provides that, if the debtor so desires, he may make his assignment for the benefit of such

creditors only as will accept their proportional share of his estate and discharge him from their respective claims.

The Court say, that the policy of the statute was to favor assignments and give them such construction that they may stand rather than fall. They quote with approbation from the decision of the Supreme Court of Texas, in *Blum* vs. *Welborn*, (58 Tex., 157,) "that neither the fraud of the assignor, nor of the assignee, could annul the assignment, in which all creditors might have an interest;" and they also approve the ruling of the same court in *Schooler* vs. *Hutchins*, (66 Tex., 324,) where it is said "if the deed of assignment attempted to confer powers, which, under the law the assignee could not legally exercise in the execution of the trust, this would not be a sufficient reason for holding an assignment invalid. When an assignment is made under the statute the rights of the creditors vest, and they can compel the assignor to execute the powers which the law expressly, or by implication, confers upon him, as can they restrain him if he attempts to exercise powers which the law does not confer upon him."

Say this Court in conclusion, "This view of the proceeding, as being wholly governed and controlled by law, and regarding as null and inoperative stipulations and powers in the deed contrary, or not in conformity, with the provisions of the statute, and not as effecting the validity of the deed itself, so long as the main purpose is accomplished, of appropriating the whole of the debtor's property to the payment of his debts, seems to us to be in harmony with the spirit and purpose of the act, that we do not hesitate to adopt it. We have given careful attention to the

opinion of the Circuit Court in the present case, but have failed to be convinced by it, and feel constrained to express our concurrence in the line of decisions of the Supreme Court of Texas."

It was urged, by defendant's counsel, that one of the decisions of the Supreme Court of Texas was made in view of the amendatory statute of 1883. This declares that no fraudulent act, intent or purpose of the assignor, shall have the intent of defeating the assignment. This point was not sustained, and the Court remarked: "It (the amendatory act) carries out, however, the policy which we have supposed to pervade the act of 1879, of securing to creditors of an insolvent debtor, making an assignment, a speedy and just appropriation of all his property to the payment of his debts."

The court below was not content to decide the assignment void merely on the authority of their preceding decision in the Cunningham case. Some additional flaw in was sought the assignment not contained in that case.

In the opinion, it is said, that when an assignment is made under the third section of the act of 1879, any stipulation therein which is intended to hinder and delay non-assenting creditors, must find warrant therefor in the law, or the assignment to such creditors is null and void.

Such stipulation the court finds in the provision of the assignment, "and for said purpose the said Fred. Muller and A. Jacobs are hereby authorized and directed to take possession at once of the property above conveyed and convert the same into cash as soon and upon the best terms possible for the best interests of our creditors."

"This provision," say the court, "authorizes the assignees, in their discretion, to dispose of the assigned property on credit, Such provision is not authorized by law, the said act of 1879 being silent as to the method of disposing of assigned property. An assignment in favor of creditors which, in effect, authorizes the assignee to sell the property conveyed in a method not permitted by the statute must be void."

19 Fed. Rep., 719.

It will undoubtedly be urged that the decision of the Court below on this point is one involving a general question of law and, not being founded on the Texas statute, the court here is not bound by the Texas decisions. But, if this were conceded, it would not benefit the defendants.

The decision of this Court in the Cunningham case was not alone based on the decisions of the Texas Court, but on what this Court for itself supposed to be the policy of the Texas statute.

The point as decided by the Court below stands precisely as if a sale on credit had been forbidden by the statute. The decision was that such a sale was not *authorized*. It is a question arising under the statute, and the decision is opposed to the views of this Court as well as those announced by the Supreme Court of Texas.

It was a strained construction to hold that the assignment permitted a sale on credit.

We submit there is no force in this view. A similar stipulation as to the power of sale was contained in the assignment sustained by this Court in the Cunningham case.

But if the provision was unauthorized by law, the consequence would not be as the court below held, to invalidate the assignment, but only as this Court has held, to invalidate so much of the provision as was not authorized by law; the assignment would still be enforced for the benefit of assenting creditors.

The Court below erred in sustaining the demurrer, and the judgment should be reversed.

W. HALLETT PHILLIPS,
Of Counsel for Plaintiff in Error.

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SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1889.

FREDERICK MULLER and ADOLPH JACOBS, Assignees of LOUIS GOLDSAL & COMPANY, *Plaintiffs in Error,*

vs.

ANTHONY B. NORTON, *et al.*, *Defendants in Error.*

No. 91.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF TEXAS.

BRIEF FOR DEFENDANTS IN ERROR.

JOHN JOHNS,
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IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF TEXAS.

BRIEF FOR DEFENDANTS IN ERROR.

Louis Goldsal and Benjamin Hassberg, doing business in Denison, Texas, under the firm name of Louis Goldsal and Company, made a deed of assignment to the plaintiffs in error, Frederick Muller and Adolph Jacobs, on March 3, 1882, for the benefit of their creditors, (Record, p. 2). On March 5, 1882, the defendant in error, Anthony Norton, United States Marshal, seized said firm's property in the hands of the assignees under writs of attachment sued out by H. B. Claflin & Co., and four other creditors, non-residents of the State of Texas, (p. 3), to whom the said assignors were indebted for merchandise, (p. 61). The present suit was brought by the assignees in the Circuit Court, against Norton and

the sureties on his official bond, for the alleged trespass, (p. 4). Special exceptions to the petition, alleging that the assignment was void, were filed, (p. 63), and the court held "that the deed of assignment under which plaintiffs claim title is void," (p. 64).

The deed of assignment (p. 58) was made under a statute of the State of Texas, approved March 24, 1879, (Rev. Stat., 1879, App. p. 5). It was assailed upon several grounds in the court below, two of which only will be urged upon this appeal, namely, that it authorizes the assignees to sell upon credit, and that it is not made to one assignee as required by the statute.

I.

THE DEED OF ASSIGNMENT IS VOID, AS AGAINST NON-CONSENTING CREDITORS, FOR THE REASON THAT IT AUTHORIZES THE ASSIGNEES TO SELL UPON CREDIT.

First. The language of the deed is as follows: "The said Fred. Muller and A. Jacobs are hereby authorized to take possession at once of all the property above conveyed, *and convert the same into cash* as soon (as) and *upon the best terms possible.*"

1. This obnoxious clause seems to be capable of but one reasonable interpretation, viz., an authority to sell upon credit.

a. "To convert into cash" is obviously not the equivalent of "to sell for cash." A merchant may *convert* his goods into cash by bartering them for others, by disposing of these latter for bonds, and by selling these last for money. But this is different from a *sale* for cash, as used in ordinary conversation or among mer-

chants. The fair meaning of the clause, convert the same into "cash," is to convert the same into "money." It necessarily involves the authority to sell on credit, for if the clause is not a direction to sell *for cash*, it must be an authority to sell *on credit*.

b. This view is enforced by the addition of the phrase "on the best *terms* possible." We are dealing with a clause directing a "sale" of the goods, and the word "terms," in connection with the idea of a sale, always means the "time of payment." It never means the *price* of the goods. The question "What are your terms?" would *never* be understood as meaning "What is your price?" It would always be understood to mean "Do you sell for cash or on credit?" Whether used in common, mercantile, or legal parlance, the word "terms" refers to the *time of payment* only. To authorize a sale on the best time possible is manifestly to authorize a sale *on credit*, if credit alone is possible.

c. Under such an authority, the assignees must be the judges of what are "the best terms possible," and consequently they may sell upon credit if they think it best to do so.

2. The foregoing is a reasonable and just construction of the clause in question under the settled rule that "it is a general principle, applicable to all instruments or agreements, that whatever may be fairly implied from the terms or language of an instrument is, in judgment of law, contained in it," (Rogers *v*. Kneeland, 10 Wend., 250).

It has been held that a power to sell upon credit will not be inferred from language susceptible of a different construction, (Burr. on Ass., Sec. 224), and sometimes the courts have gone to an extreme in forcing a differ-

ent construction against the reasonable meaning of the instrument. But these were State courts, engaged in adjusting the rights of their own citizens, and their reason was that such a rule of construction was beneficial to the body of creditors. It is submitted that neither these conditions nor reasons are applicable to Federal Courts or to the case at bar. The list of creditors here (Record, p. 61) shows that with five unimportant exceptions they were non-resident merchants, and that Goldsal & Co.'s local debts were substantially settled, excepting the alleged fictitious indebtedness to Mrs. Sarah Goldsal. This deed of assignment is made for the benefit only of those creditors who will consent to discharge the debtors, and the record fails to show that any of the creditors have consented to it. None of them are complaining of this attachment. The Act of 1879 does not discharge the debtor as against his non-consenting creditors, and they can pursue him in the courts to the full amount of their claims notwithstanding the assignment. Among themselves, the rule is that the diligent are to be preferred. *Under these circumstances it is manifestly not for the benefit of the body of creditors that they should be forced to consent to a discharge of the debtors, and therefore it is not for their benefit that the assignment should be sustained. Cessante ratione, cessat ipsa lex.*

3. In the following cases, wherein the assignee had authority to fix the "terms" of sale, it was held that a sale on credit was implied.

Sumner *v.* Hicks, 2 Black, 532.
Hutchinson *v.* Lord, 1 Wis., 286.
Keep *v.* Sanderson, 12 Wis., 352.
Beus *v.* Shaugnessy, 2 Utah, 492.
Moir *v.* Brown, 14 Barb., 39.
Schufeldt *v.* Abernethy, 2 Duer, 533.

4. In the case at bar, the court below held that the assignment authorized a sale on credit, and that for that reason it was void against non-consenting creditors.

Muller *et al. v.* Norton, 19 Fed. Rep., 719.

Second. It appears to be a settled rule in most of the States that an authority to the assignor to sell upon credit renders the deed of assignment void on its face.

1. In the several cases above cited, with one exception, it was so held.

2. After much discussion it has been firmly settled in New York, Vermont, Wisconsin, Minnesota, Michigan, and Illinois, (Burr. on Ass., Sec. 221). In some States, generally the Southern States, it has been held to the contrary, (*Ibid.*), but in some of these the statutes authorize sales on credit (*Id.*, Sec. 411). In Nebraska it is held to avoid the deed (McLeary *v.* Allen, 7 Neb., 71). See also the late cases of Collier *v.* Davis (47 Ark., 367), Bagley *v.* Bowe (105 N. Y., 171, 177), and Robbins *v.* Butcher (6 Cent. Rep., 802).

3. The ground of the ruling is that an authority to sell on credit tends to hinder or delay creditors, and is obnoxious to the Statute of 13th Elizabeth, (Burr. on Ass., Sec's 221, 335), which is substantially in force in most of the States, (*Id.*, Sec. 323).

"Assignments are constantly declared void as being fraudulent *on their face*, where they contain provisions in direct conflict with some established rule or requisite of law, the most important instances of which are the

following: . . . finally, where they contain any provision expressly intended to hinder, delay, or defraud creditors," (*Id.*, Sec. 343).

In Jaffrey *v.* McGehee (107 U. S., 365), referring to a discretionary authority regarding the sale of assigned property, this Court said: "Contracts or conveyances in contravention of the terms or policy of a statute will not be sanctioned."

In Robinson *v.* Elliott (22 Wall., 513), and in Means *v.* Dowd (128 U. S., 273), this court held deeds of assignment void on their face under the statute of 13th Elizabeth; in the latter case citing as authority the case of Nicholson *v.* Leavitt (6 N. Y., 510), which ruled that an authority to the assignee to sell on credit avoided the deed of assignment against non-consenting creditors.

Third. Under the statutes of the State of Texas, and the decisions of her courts, a deed of assignment authorizing a sale upon credit is voidable by non-consenting creditors.

1. When the assignment in question was made, there were two statutes in force which governed it, namely, the statute against fraudulent conveyances, substantially the statute of 13th Elizabeth, in force from an early day, (Rev. Stat., 1879, Art. 2465, p. 363), and an act regulating assignments for the benefit of creditors, approved March 24, 1879, (*Id.*, App. p. 5).

2. *The Act of* 1879 *is silent as to the time, terms, and manner of sale.* It is apparent from its provisions, however, particularly those in Sections 4, 5, 7, 12 and 13, that its *policy* is not different from that of similar statutes in other States, to wit, that the property must be

converted into money without delay, (Woodward *v.* Marshall, 22 Pick., 474; Bagley *v.* Bowe, 105 N. Y., 177). In Cunningham *v.* Norton (125 U. S., 77, 81) this Court said of this act: "Its main object seems to have been to secure a speedy appropriation of all the property of an insolvent debtor to the payment of his debts."

3. Now, the law is that where the statute is silent the assignee must be governed by the deed of assignment, (Burr. on Ass., Sec. 363; Ogden *v.* Peters, 21 N. Y., 23; Re Lewis, 81 N. Y., 424; Adler *v.* Ecke, 1 McCrary, 257). In Hopkins *v.* Ray, 1 Met., 79, it was held that the assignee was not liable for selling on credit, under a deed of assignment authorizing it, notwithstanding the deed was void. And it is for this reason, and because the courts are thereby divested of their proper control over the assignee, that the deed has been held void in States having statutes regulating assignments, (Collier *v.* Davis, 47 Ark., 367).

4. The only case in the Texas reports discussing the question of the authority to sell on credit, conferred by an assignment made under the Act of 1879, is West *v.* Schneider (64 Tex., 327). In said case, the court below had held the deed of assignment *void on its face*, and on appeal its invalidity for said cause, under the Act of 1879, was strongly urged. The court said: "Whether it was thus void, or not, is the turning point of the appeal." And then, ignoring the effect of the statute entirely, it merely ruled (p. 330) that the clause in question did not confer a power to sell on credit.

It is submitted that there arises out of this case a strong implication that the court would have held the deed void on its face if it had found in it the existence of a power to sell on credit.

The reasons leading to this conclusion are as follows: As referred to by this Court in Cunningham *v.* Norton (125 U. S., 77), the Supreme Court of Texas had repeatedly had before it the question of the effect of a fraudulent act or intent on the part of the assignee, where the assignment had been executed under the Act of 1879, and had ruled in Blum *v.* Welborne (58 Tex., 157) that "no act of the assignor at the time the assignment is made done with intent to defeat, delay, or defraud creditors will authorize a creditor to treat the assignment as void;" it had reaffirmed these liberal views in Donoho *v.* Fish Brothers (58 Tex., 164), and in Keating *v.* Vaughn (61 Tex., 518) had said that "no provision which the assignee can make in the deed can interfere with the distribution of the estate as the statute requires."

Now, as this was the settled law at date of the decision in West *v.* Schneider, *if it applied to the case of an authority to sell on credit, the court would have so applied it.* It is unreasonable to suppose that an inferior reason for overruling the objection would have been assigned, when this superior reason (if applicable) was present in the mind of the court; *and that it was so present is manifested by the fact that the court cited the case of Keatiny v. Vaughn and applied its ruling to the very next succeeding objection to the validity of the deed.*

5. This conclusion is confirmed by the prior action of the court when this same question came before it in Keller *v.* Smalley (63 Tex., 512, 516). The Act of 1879 had been amended by an act approved April 7, 1883, (Gen. Laws, 1873, p. 47), which provided that "no fraudulent act, intent, or purpose of the assignor or assignee shall have the effect to defeat the assignment"; and the deed of assignment there in question, which contained a clause authorizing a sale on credit,

was made under the amended act. *The court expressly overruled the objection to the deed under this amendatory provision.* It said: "The objection is met by the statute itself," and then quoted the said amendment.

There are three very plain deductions to be drawn from the foregoing facts, namely: (*a*) that the amendment of 1883 was a legislative declaration that certain fraudulent acts or purposes manifested on the face of a deed made under the Act of 1879 would have defeated it, (Mullan *v.* United States, 118 U. S., 277); (*b*) that the aforesaid ruling in Keller *v.* Smalley under the amendment of 1883 was a judicial determination that an authority to sell on credit would have defeated the assignment under the Act of 1879; and (*c*) that the subsequent ruling aforesaid in West *v.* Schneider upon the language of the deed, and not on the effect of the statute, was, under these peculiar circumstances, a tacit admission that the Act of 1879 would not save the assignment.

6. In the State of New York there is in force an act regulating assignments for the benefit of creditors, passed in 1877, so similar in many of its features to the Texas act of 1879 that the latter act may well have been modeled upon it, (Rev. Stat. 8th Ed., p. 2536); and there is also in force a similar statute against fraudulent conveyances, in which it is provided that a question of fraudulent intent shall be "a question of fact, and not of law," (*Id.*, p. 2592). Under these statutes arose the late case of Bagley *v.* Bowe (105 N. Y., 171), in which the trial judge held that the deed of assignment authorized a sale on credit, and accordingly took the case away from the jury. The Court of Appeals stated the law of the case (p. 177) as follows:

"This clause, it is insisted, authorizes the assignee

to sell or dispose of the assigned property upon credit, or upon any consideration, whether in money or property. If this is the true construction of the provision, there can be no doubt of its invalidity. The law justifies and upholds trusts created by insolvent debtors of their property, through general assignments for the benefit of their creditors, only when they provide for the immediate and unconditional surrender and application of the assigned property to the payment of their debts; and any attempt to confer upon the assignee the power to delay the collection and conversion of the assets into money is held to be unlawful and to vitiate the assignment."

7. In Texas it has always been held that an authority to sell on credit avoids the assignment, the court at an early day, however, regarding the question of fraudulent intent as a question for the jury. It is characterized as "a badge of fraud" in Eicks *v.* Copeland (53 Tex., 590), in Baldwin *v.* Peet (22 Tex., 714), and in Carlton *v.* Baldwin (22 Tex., 731). In the last cited case, the court said (p. 730) that the verdict of the jury contrary to the facts disclosed in the assignment might be set aside and (p. 731) expressed its view of special clauses as follows:

"Any special provisions liable to produce unnecessary delay, or to complicate the transaction or subject the property to loss, must be regarded as raising a strong presumption of a fraudulent intent, or covert advantage reserved, *which should annul the deed unless satisfactorily explained by other facts.*"

In Nave *v.* Britton (61 Tex., 572), the decision seems to go to the extent of holding that the question of fraud *may* be taken from the jury; for, when it was objected that the deed had been given to the jury, the court said: "*Unless the deed was void upon its face*, there was of course no error in permitting it to go to the jury."

The foregoing rulings were made under the statute against fraudulent conveyances, which is still in force as to deeds of assignment under the Act of 1879, (La Belle Wagon Works *v.* Tidball, Van Zandt & Co., 59 Tex., 291).

Fourth. It is submitted, in view of the state of the law in Texas, and in other States, on the question at issue, that there is sufficient warrant for a Federal Court, where the rights of non-resident creditors are involved, to hold this deed of assignment void on its face.

1. Fraud in fact becomes fraud in law when exhibited on the face of the deed, (Burr. on Ass., Secs. 338, 339). A statute making fraud a question of fact does not apply to written instruments "which the law adjudges to be fraudulent on their face and consequently void," (Robinson *v.* Elliott, 22 Wall., 513). And in Means *v.* Dowd (128 U. S., 273), this Court held that, if the legal effect of the instrument be to delay creditors, it is void,—and this notwithstanding a statute of the State which required the production of evidence that the assignee participated in the fraud.

2. The following are recent cases which hold that an assignment for the benefit of creditors, which in terms directs or authorizes the assignee to execute the trust or dispose of the property in a mode not authorized by the statute, or contrary to its requirements, is void on its face:

Schoolfield *v.* Johnson, 11 Fed. Rep., 297.
Heelan *v.* Hoagland, 10 Neb., 511.
Bonns *v.* Carter, 20 Neb., 566.

Edwards *v.* Mitchell, 1 Gray, 239.
Pike *v.* Bacon, 21 Me., 280.
Raleigh *v.* Griffith, 37 Ark., 153.
Churchill *v.* Whipple, 41 Wis., 611.

Fifth. The case at bar is distinguishable from the case of Cunningham *v.* Norton (125 U. S., 77), which also involved an assignment under the act of March 24, 1879, and from the several Texas cases therein cited.

1. The clause mainly in question in Cunningham *v.* Norton directed the assignee, after paying consenting creditors, to pay over the surplus to the debtor. The statute provided for a garnishment of the surplus in the hands of the assignee, and for its payment into the court.

On this state of the facts and the law, this Court held, (*a*), that the said direction "was intended and understood to be subject to this right of garnishment"; (*b*), but that, if not so subject, the direction alone would be void, and the deed would be executed as the statute provided; (*c*), and that the Supreme Court of Texas had ruled that the statute in terms regulated the subject, effecting a complete transfer of the debtor's property and distributing the assets,—a view of the statute in which this Court concurred. That is to say, the decision was that a clause in contravention of the statute would be treated as a nullity *where the statute itself regulated the matter.*

But, in respect of the "terms" of sale of the assigned property, *the statute is silent.* Consequently the two cases are clearly distinguishable.

[It may be observed that the assignment in Cunningham *v.* Norton authorized a sale on credit, but this fact was not brought to the attention of the court.]

2. From a careful inspection of this Act of 1879, it is manifest that there is nothing whatever in it to warrant its application in any more liberal manner than is customary in other States whose statutes regulating assignments are silent on particular subjects, and especially on the subject of sales on credit. Wherever the legislature intended to prevent the avoidance of the assignment for causes which would have avoided it at common law, it so provided in terms. For example, in Section 9 it avoids a fraudulent transfer of property made in contemplation of the assignment, in Section 10 it declares that no assignment shall be deemed fraudulent or void for want of an inventory, and in the same section it provides for the discovery of concealed assets. "*Expressio unius est exclusio alterius* is a universal maxim in the construction of statutes," (United States *v.* Arredondo, 6 Pet., 725). Applying said maxim, it results that the legislature left such fraudulent acts of the assignor as were not regulated by the act to be governed by the statute against fraudulent conveyances. And this conclusion is confirmed by the amendment of April 7, 1883, regulating the entire subject of frauds in assignments for the benefit of creditors, by providing "that no fraudulent act, intent, or purpose of the assignor or assignee shall have the effect to defeat the assignment."

3. The decisions in the Texas reports under the act of March 24, 1879, seem to support the foregoing contention.

a. The courts have frequently declared deeds of assignments, made under the Act of 1879, void as against creditors, and for various causes apparent on the face of the instrument, (Donoho *v.* Fish Brothers, 53 Tex.,

164; Stitt *v.* Focke, 66 Tex., 715; McWilliams *v.* Cornelius, Bros., 66 Tex., 301).

b. General expressions of the court to the effect that fraudulent provisions in the deed will not avoid it, must obviously be restrained by the contest and by the facts of the case. For example, in Blum *v.* Welborne, 58 Tex., 157, the court said: "No act of the assignor or of the assignee, or of both, at the time the assignment is made; or preceding it, but in contemplation of it, done with intent to defeat, delay, or defraud creditors, will authorize a creditor to treat the assignment as void." But this was said of a fraudulent delivery of property to the assignee "just before the assignment," of the concealment of other property, and of a fraudulent disposal of it by the assignee—matters which were regulated *by the express terms* of the statute.

Again, in Keating *v.* Vaughn, 61 Tex., 518, the court said: "*If the property passes to the assignee*, no provision which the assignor can make in the deed can interfere with the distribution of the estate *as the statute requires.*" Here the case involved the question of a reservation of the surplus, for which the statute provided, and not a power upon which the statute was silent; and the ruling is further restrained by the qualification that the property must vest in the assignee, which can not be the case if the deed is void on its face. These remarks apply also to the case of McCart *v.* Maddox, 68 Tex., 456.

c. The decisions have frequently declared that the deed of assignment must be valid *on its face*, which is not the case where it authorizes a sale on credit. "The presumption, in the absence of language in the instrument showing a contrary intention, is that the assignee intended to make *a valid deed*" (Coffin *v.* Douglas, 61 Tex., 406). The law requires of the assignor "that he

shall actually make a conveyance . . . which shall be *sufficient to convey the property*" (Piggott *v.* Schram, 64 Tex., 447). "When the assignment is made *in accordance with the laws* of this State, the property here situated is withdrawn from the reach of the attacking creditors" (McKee *v.* Coffin, 66 Tex., 304).

d. The distinction between an *invalid* and an *informal* assignment, in respect of the aid lent by the statute, has several times been plainly indicated. The law "aids an assignment which evidences the intention of the debtor to comply with its provisions" (Donoho *v.* Fish Brothers, 58 Tex., 167). "The law aids an informal assignment, but does not make one" (Coffin *v.* Douglas, 61 Tex., 406). "The law will aid an imperfect assignment" (McIlhenny Company *v.* Miller, 68 Tex., 357).

e. The effect of the *express terms* of the statute, or *clear implications* therefrom, in saving an otherwise void assignment, has been distinctly stated. "If the instrument was wanting in any respect in the fulness required by the statute, it was in relation to matters which the statute declares shall not avoid an assignment" (McIlhenny Company *v.* Craddock, 68 Tex., 359). Under an implication from the terms of the statute regarding the time of sale, it was said of a provision delaying it: "The property would, notwithstanding such provision, have been disposed of in accordance with the requirements of the statute on the subject" (West *v.* Schneider, 64 Tex., 330). On this principle several other cases arising under the Act of 1879 have been ruled, (Blum *v.* Welborne, 58 Tex., 157; Keating *v.* Vaughn, 61 Tex., 518; *et cætera*).

f. But where the statute is silent, in respect of a power conferred by the deed, manifestly the foregoing principles do not apply; and this is especially so in the case of a power to sell on a credit, which, as above shown,

may be lawfully exercised by the assignee. The distinction is clearly pointed out by a comparison of the views of the court in the following two cases: In Schooler *v.* Hutchins, 66 Tex., 324, the court said: "They (the creditors) can compel the assignee to exercise the powers which the law *expressly or by implication* confers upon him." In Duncan, Wyatt & Co. *v.* Taylor, 63 Tex., 645: "*We have no right to engraft upon the statute any conditions or provisions not placed there by the legislature.*"

4. If there are other rulings in the Texas reports in conflict with the contention of the defendant in error, then it is submitted that this Court should disregard them for the reason that they were unnecessary to the decision, (Carroll *v.* Carroll, 16 How., 275), that it would be apparent from them that the decisions were not uniform, (Enfield *v.* Jordan, 119 U. S., 680), or that they were not settled when the levy in this case was made, (Burgess *v.* Seligman, 107 U. S., 20).

II.

THE DEED OF ASSIGNMENT IS VOID AS AGAINST NON-CONSENTING CREDITORS, FOR THE REASON THAT IT IS NOT MADE TO ONE ASSIGNEE AS REQUIRED BY THE STATUTE.

First. From a diligent examination of the reports, it appears that this question has never been discussed or decided by the courts of Texas.

Second. The common law allowed an insolvent debtor to choose his own assignee, and he might make the assign-

ment "to a single individual or to several," (Burr. on Ass., Sec. 91). The two cases cited by Burrill in support of his statement are Moir *v.* Brown, 14 Barb., 39, where the assignment was made under the statute of 13th Elizabeth, and Brennan *v.* Wilson, 71 N. Y., 502, where it was made under an act regulating assignments for the benefit of creditors, which in terms authorized the appointment of "an assignee *or assignees*," (N. Y. Laws, 1860, Chap, 348). The common law lent its sanction to the appointment of more than one assignee because it regarded the assignees as trustees, and at common law it was competent for more than one trustee to execute a trust. But obviously this reasoning is not applicable to a case wherein the subject is regulated by statute. If the statute has spoken, the reason of the thing is immaterial, and the matter is disposed of beyond controversy. An assignee appointed under a statute is not, like a receiver, an officer of the court, (Lehman *v.* Rosengarten, 23 Fed. Rep., 642).

Third. The Texas act of March 24, 1879, authorizes the appointment of *one assignee only*, as appears from the following considerations:

1. There are three parties to an assignment, the debtor, the creditors, and the assignee, and the act deals with the rights, interests, and duties of all three of them, and mentions them repeatedly. It frequently speaks of the "debtor," and four times in Sec. 2 of the "debtor or debtors." It frequently speaks of the "assignor," and once in Sec. 9 of the "assignors." It frequently speaks of the "creditor" and the "creditors," and seven times in Secs. 6, 9, 12, 14, and 18, of the "creditor or creditors." *But it always speaks of the*

"assignee," never using the word in the plural. Referring to the creditors, it uses the expression "his or their" in Sec. 6, "them or any of them" in Sec. 12, and "one or more" in Sec. 14; *but it always uses the singular "he" or "his" in referring to the assignee.* The amending Act of 1883 pursues the same course, speaking of the "creditor or creditors" in Sec. 2, for example, *but never using the plural "assignees."* It is apparent, therefore, that in framing the act the legislature had specially in mind the number of each of the three parties to an assignment, and it is submitted that it is a conclusive presumption from the language of the act that they intended to provide for *one assignee only.*

2. The rule of statutory construction, that the singular number may include the plural, is in force in Texas, (Rev. Stat. 1879, Art. 3138); but said rule is never to be enforced arbitrarily, and manifestly not in opposition to the plain intent of the statute. Indeed, the same article of the Texas code provides that "in all interpretations the court shall look diligently for the intention of the legislature"; and in enforcing this provision the Supreme Court has said in Russell *v.* Furguhur, 55 Tex., 360: "In seeking to ascertain the intent of a statute, the words in which it is expressed should, and evidently must, receive our first as well as our chief consideration."

3. It is submitted that the rule that the singular may include the plural is inapplicable to a statutory provision authorizing the appointment of a person. For example, Art. 75 of the Texas code of 1879 provides for the appointment of "a superintendent of the lunatic asylum," Art. 245 for that of "a county attorney," Art. 467 for that of "a health physician," and Art. 987 for that of "a county treasurer." It has never been

contended in Texas, or in any other State having similar statutes, that these provisions gave authority for the appointment of more than one person to the office.

4. Where a plurality of appointees was contemplated by the legislature of Texas, they have been careful to so indicate in terms. Thus, Art. 542 authorizes the appointment of "one or more persons" as commissioners of deeds, Art. 1026 authorizes "one or more reporters" for the Supreme Court, Art. 1471 authorizes the court to appoint "an auditor or auditors," and Art. 1862 authorizes the appointment of an "executor or executors," or of one or more administrators.

5. In Garregus *v.* Board of Commissioners, 39 Ind., 66, the question arose whether the legislature intended to authorize townships to vote aid to one railroad company or more than one. The court adverted to the fact that the statute spoke of "a railroad company", and of "such railroad company", but never used the plural "railroad companies"; and it held that the language was unambiguous, and that the legislature intended one railroad company only. As to the provision of the code that the singular included the plural the court said:

"This construction is only to be given to words of a statute or instrument when the plain and evident sense and meaning of the words, to be derived from the context, *renders such a construction necessary* to give effect to the intention of the makers of the statute or instrument. We do not think we would be justified in placing such a construction upon the statute under consideration. *Full effect and force can be given to the act without such a construction*".

Fourth. The foregoing contention, that the language of the Act of 1879 is to be construed as authorizing the appointment of but one assignee, is enforced by a con-

sideration of the custom obtaining in other legislatures to expressly provide for the appointment of a plurality of assignees when such is the intention. It is a reasonable presumption that the legislature of Texas had these statutes, or many of them, before them when framing their own statute. And the difference in particular provisions is conclusive of a deliberate intention to differ.

1. The United States bankrupt law provided for the appointment of "one or more assignees," (Rev. Stat. U. S., Sec. 5034).

2. "The Insolvent Laws of the States," by R. J. Moses, is a compilation which exhibits the state of the insolvent laws in 1879. From it it appears that at that time the statutes of *twenty-six* of the States and Territories of the United States provided *in terms* for a plurality of assignees or trustees. The following are the States referred to, and the pages of the book and sections of the statutes containing the provisions:

Arkansas	p. 18,	Sec. 23	Nebraska	p. 322,	Sec. 1
California	" 24,	" 2	Nevada	" 326,	" 10
Connecticut	" 114,	" 21	New Jersey	" 340,	" 1
Dakota	" 126,	" 7	New York	" 363,	" 27
Delaware	" 135,	" 20	North Carolina	" 387,	" 13
Idaho	" 152,	" 10	Ohio	" 392,	" 5
Illinois	" 160,	" 2	Pennsylvania	" 402,	" 2
Kansas	" 186,	" 35	Rhode Island	" 417,	" 11
Maine	" 211,	" 12	South Carolina	" 424,	" 3
Massachusetts	" 247,	" 38	Vermont	" 459,	" 63
Michigan	" 281,	" 26	Washington	" 478,	" 10
Minnesota	" 301,	" 17	Wisconsin	" 489,	" 19
Missouri	" 316,	" 35	Wyoming	" 493,	" 7

Fifth. The Act of 1879 contains no negative words, it is true; but, being a new law regulating the subject, it is to be enforced strictly according to its directions,

(Potter's Dwarris, 72; Bryan *v.* Sundburg, 5 Tex., 423). In the case of Hardmann *v.* Bowen, 39 N. Y., 196, 199, the court quotes the rule from Dwarris, and applies it to a statute regulating assignments for the benefit of creditors, as follows:

"This, as I have already said, introduces a new law in regard to assignments. It is a maxim of law that if an affirmative statute, which is introductive of a new law, direct a thing to be done in a new manner, that thing shall not, even although there are no negative words, be done in any other manner."

Sixth. The record shows that both assignees accepted the trust, filed the required bond, and took possession of the insolvent's property. They held it as joint tenants, if at all, and could only act jointly, (Wilbur *v.* Almy, 12 How., 180; Brennan *v.* Wilson, 71 N. Y., 506; 3 Parsons, Cont., 7th Ed., p. 468). There is no remedy in the statute for this defect in the assignment, for Sec. 14 provides for the removal of the assignee only when he "*becomes* unsuitable to perform the trust, or refuses or neglects to do so, or mismanages the property." Neither of these contingencies exists in the case at bar, and the Court would not be authorized to remove for other cause, (*Re* Cohn, 78 N. Y., 248).

Seventh. As the deed of assignment contravenes the statute in this one particular, if in no other, it is void, and no interest passed thereby to non-consenting creditors; (Sedgwick on Stat. Law, 91; Burrill on Ass., Sec. 319; Wakeman *v.* Grover, 4 Paige, 23, 11 Wend., 187; Jaffrey *v.* McGehee, 107 U. S., 365; McKee *v.* Coffin, 66 Tex., 304, 309, cited *supra*).

For the foregoing reasons, it is submitted that the judgment of the Circuit Court should be affirmed.

Respectfully submitted:

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